STATE OF CALIFORNIA

OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT

HOSPITAL ANNUAL FINANCIAL DATA

SELECTED DATA FILE
DOCUMENTATION

<u>For Report Periods Ended</u>

January 1, 1995 through December 31, 1999

In July 2001, OSHPD performed an extract of its hospital annual financial database for report periods ended January 1, 1995 through December 31, 1999, and produced updated data files which reflect all corrections made by OSHPD audit staff and hospital representatives. Comparison of the previously released data files with the revised data files may not have a material effect on statewide aggregations, but may have a significant effect on the data for individual hospitals.

This documentation is applicable for the combined, five-year data file and each of the separate, one-year data files.

HOSPITAL ANNUAL FINANCIAL DATA

SELECTED DATA FILE
DOCUMENTATION

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GENERAL INFORMATION

The Office of Statewide Health Planning and Development (OSHPD) produces a data file which contains selected financial and utilization data from the Hospital Annual Disclosure Reports submitted by California hospitals. This data file is available for downloading from the Office's web-site (www.oshpd.state.ca.us). Prior to the development of this product, such data were available only on hardcopy Facsimile Reports, in publications, or on magnetic tape.

Due to the extremely large number of data elements reported on the Hospital Annual Disclosure Report and the limited capacity of a PC diskette, only 225 selected data items for each reporting hospital are provided. We tried to provide a wide range of commonly used data items, including general hospital information, utilization data by payer, revenue data by payer, expense data by natural expense category, financial ratios, and labor information. Additional calculations, using data items from the data file, are located in Appendix B, Calculations and Formulas. We realize that these limitations may preclude some data users from performing detailed, cost center-level analysis of a hospital's report.

The data file includes selected data from each Hospital Annual Disclosure Report with a report period that ended within a specified range. This means that if a hospital submitted two disclosure reports with report periods that ended within the specified range, both reports are included. These situations often arise due to changes in hospital licensure or fiscal year end date. As a general rule, most reports will cover a 12 month (365 day) reporting period, although some reports will be less than or greater than 12 months.

OSHPD routinely grants reporting modifications to reflect the unique operating characteristics of certain hospitals. These modifications often include the submission of an abbreviated Hospital Annual Disclosure Report in lieu of the full 22-page disclosure report. For example, the hospitals owned and operated by Kaiser Foundation Hospitals or the State of California do not submit full disclosure reports. Since the data file contains data from all hospitals which submitted a report, you should exercise caution when using the data from these "non-comparable" reports. To assist you in identifying these reports, the data file contains a data field (Type of Hospital) which indicates the type of reporting hospital and if the data are comparable.

On previous data files, some Hospital Annual Disclosure Reports were still in OSHPD's desk audit process when this data file was created. Our desire to provide the most current data available influenced OSHPD's decision to include reports which were still in process. In July 2001, we performed another extract of our database and produced a new combined five-year data file as well as updated, separate one-year data files which reflect all corrections made by OSHPD audit staff and hospital representatives.

Data file Documentation

This documentation is available on the OSHPD web-site in a PDF file format or in hardcopy, and is applicable for each of these products. It includes general information about the products, along with specifications and descriptions of each data element (field). The appendices include a cross-reference between each data field and the Hospital Annual Disclosure Report; formulas for additional calculations using data items in the data file; a cross-reference list between counties, Health Service Areas, and Health Facility Planning Areas; a list of alternate data field titles; and an alphabetical listing of all data elements.

Web-Site Data Download

The data file which you can download from the OSHPD web-site is in a variable length, comma-separated value, text (.TXT) format, which can easily be imported into most spreadsheets and databases as well as other software. If you are opening the file with Microsoft Excel, be sure to indicate "Delimited " and "Comma" when using the Text Wizard. The data file are in a compressed (WinZIP7) format.

GENERAL INFORMATION

Data File Description

Each line (row) of the data file represents a Hospital Annual Disclosure Report submitted during the range of report periods. Due to changes in hospital ownership and/or licensure, a hospital may have filed multiple disclosure reports during this period. For technical and practical reasons, we were unable to include all data elements from each submitted disclosure report. The 225 data items (columns) include 12 calculations based on reported data.

The first row of the data file contains column titles that can be used as database names or spreadsheet titles. The titles are unique for each column and are 10 characters or less.

Technical Support

If you are having or believe you will have trouble processing the standard data file formats, or have any other questions about the data file products or the Hospital Annual Disclosure Report, please contact HIRC at (916) 322-2814 or at hirc@oshpd.state.ca.us. We attempted to produce a data product that will meet the needs of most data users, but do not want to exclude anyone from gaining access to the data.

Data File Specifications

In the Data File Specifications that follow on pages 5 through 13, these data format representations are used:

Item No.	Each data field is assigned an item number, which is referenced consistently throughout this documentation.
Column	Indicates the column in which the data item is located, if the file is imported into a spreadsheet.
Field Title	The title of each data item that can be used as database names or spreadsheet titles. We limited the titles to 10 characters.
Data Item	The name of the data field, which is referenced consistently throughout this documentation.
Data Type	Indicates if field is TEXT or NUMERIC, as defined below:

CODE	Representation	Meaning
TEXT	Alphanumeric	Alphabetic and/or numeric data, left justified, and space filled
NUMERIC	Numeric (comma-delimited)	Only numeric values, no punctuation, right justified, and left space filled (leading hyphen for negative sign)

Field Size	Indicates the maximum field size.

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DATA FILE SPECIFICATIONS

This section contains the data file specifications for all data fields. <u>Effective with the report period ended June 30, 1997, the Hospital Annual Disclosure Report and the data files were expanded to include an Independent Audit Indication (Item No. 7) and Capitation Premium Revenue (Item No. 121).</u> As a result, for report periods ended January 1, 1995 through June 29, 1997, these fields will be blank.

For each data item, this section specifies: 1) the number of the data field (Item No.); 2) a spreadsheet reference (Column); 3) the title of the field (Field Title); 4) the data item's name (Data Item); 5) the type of data (Data Type); and 6) the size of the field (Field size). Page 3 of this documentation describes each of these categories.

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item		Data Type	Field Size
Disclosure Report Information						
1	A	FAC_NO	OSHPD Facility Number	Numeric	9	
2	B	FAC_NAME	Hospital DBA Name		Text	40
3	C	BEG_DATE	Report Period Begin Date		Numeric	8
4	D	END_DATE	Report Period End Date		Numeric	8
5	E	DAY_PER	Days in Report Period		Numeric	3
6	F	DATA_IND	Data Status Indicator		Text	10
7	G	AUDIT_IND	Independent Audit Indicator		Text	25
General Hospital Information						
8	H	COUNTY	County Number		Numeric	2
9	I	HSA	Health Service Area (HSA) Number		Numeric	2
10	J	HFPA	Health Facility Planning Area (HFPA) Number		Numeric	4
11	K	TYPE_CNTRL	Type of Control		Text	10
12	L	TYPE_CARE	Type of Care		Text	9
13	M	TYPE_HOSP	Type of Hospital	Text	20	
14	N	TEACH_RURL	Teaching or Small/Rural Hospital	Text	20	
15	O	PHONE	Phone Number	Text	10	
16	P	ADDRESS	Street Address		Text	30
17	Q	CITY	City		Text	20
18	R	ZIP_CODE	Zip Code		Text	10
19	S	CEO	Chief Executive Officer		Text	30
20	T	CEO_TITLE	CEO Title		Text	20
21	U	RPT_PREP	Report Preparer		Text	30
22	V	OWNER	Hospital Owner	Text	75	
23	W	ER_DESIG	ER Trauma Center Designation		Numeric	1
24	X	MCAR_PRO#	Medicare Provider Number		Text	7
25	Y	MCAL_PRO#	Medi-Cal Contract Provider Number		Text	9
26	Z	REG_MCAL#	Medi-Cal Non-Contract Provider Number		Text	9
Beds (Excluding Beds in Suspense and Nursery Bassinets)						
27	AA	BED_LIC	Licensed Beds (End of Period)		Numeric	8
28	AB	BED_AVL	Available Beds (Average)	Numeric	8	
29	AC	BED_STF	Staffed Beds (Average)		Numeric	8
Patient (Census) Days by Payer						
30	AD	DAY_MCAR	Patient Days Medicare		Numeric	8
31	AE	DAY_MCAL	Patient Days Medi-Cal		Numeric	8
32	AF	DAY_CNTY	Patient Days County Indigent Programs		Numeric	8
33	AG	DAY_THRD	Patient Days Other Third Parties	Numeric	8	
34	AH	DAY_OTH	Patient Days Other Payers		Numeric	8
35	AI	DAY_TOT	Patient Days Total		Numeric	8

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item	Data Type	Field Size
Discharges (Excluding Nursery) by Payer					
36	AJ	DIS_MCAR	Discharges Medicare	Numeric	8
37	AK	DIS_MCAL	Discharges Medi-Cal	Numeric	8
38	AL	DIS_CNTY	Discharges County Indigent Programs	Numeric	8
39	AM	DIS_THRD	Discharges Other Third Parties	Numeric	8
40	AN	DIS_OTH	Discharges Other Payers	Numeric	8
41	AO	DIS_TOT	Discharges Total	Numeric	8
Licensed Beds by Type of Care					
42	AP	BED_ACUTE	Licensed Beds Acute	Numeric	8
43	AQ	BED_PSYCH	Licensed Beds Psychiatric	Numeric	8
44	AR	BED_CHEM	Licensed Beds Chemical Dependency	Numeric	8
45	AS	BED_REHAB	Licensed Beds Rehabilitation	Numeric	8
46	AT	BED_LTC	Licensed Beds Long-term Care	Numeric	8
47	AU	BED_RESDNT	Licensed Beds Residential & Other Daily Svcs	Numeric	8
Patient (Census) Days by Type of Care					
48	AV	DAY-ACUTE	Patient Days Acute	Numeric	8
49	AW	DAY_PSYCH	Patient Days Psychiatric	Numeric	8
50	AX	DAY_CHEM	Patient Days Chemical Dependency	Numeric	8
51	AY	DAY_REHAB	Patient Days Rehabilitation	Numeric	8
52	AZ	DAY_LTC	Patient Days Long-term Care	Numeric	8
53	BA	DAY_RESDNT	Patient Days Residential & Other Daily Services	Numeric	8
Discharges (Excluding Nursery) by Type of Care					
54	BB	DIS_ACUTE	Discharges Acute	Numeric	8
55	BC	DIS_PSYCH	Discharges Psychiatric	Numeric	8
56	BD	DIS_CHEM	Discharges Chemical Dependency	Numeric	8
57	BE	DIS_REHAB	Discharges Rehabilitation	Numeric	8
58	BF	DIS_LTC	Discharges Long-term Care	Numeric	8
59	BG	DIS_RESDNT	Discharges Residential & Other Daily Services	Numeric	8
Occupancy Rate and Average Length of Stay (Approximate) (Calculated to one decimal place.)					
60	BH	OCC_LIC	Occupancy Rate (Licensed Beds)	Numeric	8
61	BI	OCC_AVL	Occupancy Rate (Available Beds)	Numeric	8
62	BJ	ALOS_ALL	Average Length of Stay (incl. Long-term Care)	Numeric	8
63	BK	ALOS_EXLTC	Average Length of Stay (excl. Long-term Care)	Numeric	8
Nursery Information					
64	BL	BAS_NURSRY	Nursery Bassinets	Numeric	8
65	BM	DAY_NURSRY	Nursery Days	Numeric	8
66	BN	DIS_NURSRY	Nursery Discharges	Numeric	8

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item	Data Type	Field Size
Outpatient Visits by Payer					
67	BO	VIS_MCAR	Outpatient Visits Medicare	Numeric	8
68	BP	VIS_MCAL	Outpatient Visits Medi-Cal	Numeric	8
69	BQ	VIS_CNTY	Outpatient Visits County Indigent Programs	Numeric	8
70	BR	VIS_THRD	Outpatient Visits Other Third Parties	Numeric	8
71	BS	VIS_OTH	Outpatient Visits Other Payers	Numeric	8
72	BT	VIS_TOT	Outpatient Visits Total	Numeric	8
Ambulatory and Referred Outpatient Visits					
73	BU	VIS_ER	Visits Emergency Room	Numeric	8
74	BV	VIS_CLIN	Visits Clinic	Numeric	8
75	BW	VIS_HOME	Visits Home Health Care	Numeric	8
76	BX	VIS_REF_OP	Visits Referred Outpatient	Numeric	8
Managed Care Contract Information					
77	BY	DAY_HMO	Patient Days HMO Contract	Numeric	8
78	BZ	DAY_MAN_CR	Patient Days Other Managed Care Contracts	Numeric	8
79	CA	VIS_HMO	Outpatient Visits HMO Contract	Numeric	8
80	CB	VIS_MAN_CR	Outpatient Visits Other Managed Care Contracts	Numeric	8
81	CC	DAY_PIPS	Purchased Inpatient Days	Numeric	8
Surgery and Selected Ancillary Information					
82	CD	OP_ROOM	Operating Rooms	Numeric	8
83	CE	OP_MIN_IP	Operating Minutes Inpatient	Numeric	8
84	CF	OP_MIN_OP	Operating Minutes Outpatient	Numeric	8
85	CG	SURG_IP	Surgeries Inpatient	Numeric	8
86	CH	SURG_OP	Surgeries Outpatient	Numeric	8
87	CI	CARD_CATH	Cardiac Catheterization Procedures	Numeric	8
88	CJ	CT_SCANS	CT Scanner Procedures	Numeric	8
Income Statement					
89	CK	GR_PT_REV	Gross Patient Revenue Total	Numeric	11
90	CL	DED_FR_REV	Deductions from Revenue Total	Numeric	11
91	CM	NET_PT_REV	Net Patient Revenue Total	Numeric	11
92	CN	OTH_OP_REV	Other Operating Revenue	Numeric	11
93	CO	TOT_OP_EXP	Total Operating Expenses	Numeric	11
94	CP	NET_FRM_OP	Net from Operations	Numeric	11
95	CQ	NONOP_REV	Non-Operating Revenue	Numeric	11
96	CR	NONOP_EXP	Non-Operating Expenses	Numeric	11
97	CS	INC_TAX	Provision for Income Taxes	Numeric	11
98	CT	EXT_ITEM	Extraordinary Items	Numeric	11
99	CU	NET_INCOME	Net Income	Numeric	11

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item	Data Type	Field Size
Gross Patient Revenue by Revenue Center Group					
100	CV	GR_REV_DLY	Gross Patient Revenue Daily Hospital Services	Numeric	11
101	CW	GR_REV_AMB	Gross Patient Revenue Ambulatory Services	Numeric	11
102	CX	GR_REV_ANC	Gross Patient Revenue Ancillary Services	Numeric	11
103	CY	GR_REV_PIP	Gross Patient Revenue Purchased Inpatient Svcs	Numeric	11
Gross Inpatient Revenue by Payer					
104	CZ	GR_IP_MCAR	Gross Inpatient Revenue Medicare	Numeric	11
105	DA	GR_IP_MCAL	Gross Inpatient Revenue Medi-Cal	Numeric	11
106	DB	GR_IP_CNTY	Gross Inpatient Revenue County Indigent Prgrms	Numeric	11
107	DC	GR_IP_THRD	Gross Inpatient Revenue Other Third Parties	Numeric	11
108	DD	GR_IP_OTH	Gross Inpatient Revenue Other Payers	Numeric	11
109	DE	GR_IP_TOT	Gross Inpatient Revenue Total	Numeric	11
Gross Outpatient Revenue by Payer					
110	DF	GR_OP_MCAR	Gross Outpatient Revenue Medicare	Numeric	11
111	DG	GR_OP_MCAL	Gross Outpatient Revenue Medi-Cal	Numeric	11
112	DH	GR_OP_CNTY	Gross Outpatient Revenue County Indgnt Prgrms	Numeric	11
113	DI	GR_OP_THRD	Gross Outpatient Revenue Other Third Parties	Numeric	11
114	DJ	GR_OP_OTH	Gross Outpatient Revenue Other Payers	Numeric	11
115	DK	GR_OP_TOT	Gross Outpatient Revenue Total	Numeric	11
Deductions from Revenue					
116	DL	C_ADJ_MCAR	Contractual Adjustments Medicare	Numeric	11
117	DM	C_ADJ_MCAL	Contractual Adjustments Medi-Cal	Numeric	11
118	DN	DISP_855	Dispro Share Payments for Medi-Cal (SB 855)	Numeric	11
119	DO	C_ADJ_CNTY	Contractual Adjustments County Indigent Prgrms	Numeric	11
120	DP	C_ADJ_HMO	Contractual Adjustments HMO/PPO	Numeric	11
121	DQ	CAP_REV	Capitation Premium Revenue	Numeric	11
122	DR	C_ADJ_OTH	Contractual Adjustments Other	Numeric	11
123	DS	BAD_DEBT	Provision for Bad Debts	Numeric	11
124	DT	CHAR_HB	Charity - Hill-Burton	Numeric	11
125	DU	CHAR_OTH	Charity - Other	Numeric	11
126	DV	SUB_INDGNT	Restricted Donations & Subsidies Indigent Care	Numeric	11
127	DW	DED_OTH	All Other Deductions from Revenue	Numeric	11
Net Patient Revenue by Payer					
128	DX	NETRV_MCAR	Net Patient Revenue Medicare	Numeric	11
129	DY	NETRV_MCAL	Net Patient Revenue Medi-Cal	Numeric	11
130	DZ	NETRV_CNTY	Net Patient Revenue County Indigent Programs	Numeric	11
131	EA	NETRV_THRD	Net Patient Revenue Other Third Parties	Numeric	11
132	EB	NETRV_OTH	Net Patient Revenue Other Payers	Numeric	11

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item	Data Type	Field Size
Financial Items - Other					
133	EC	DISP_TRNFR	Dispro Share Funds Transferred to Related Entity	Numeric	11
134	ED	INTER_TFR	Intercompany Transfers	Numeric	11
135	EE	CONTRIBTNS	Unrestricted Contributions	Numeric	11
136	EF	INC_INVEST	Incomes, Gains & Losses from Unrestricted Investments	Numeric	11
137	EG	DIST_REV	District Assessment Revenue	Numeric	11
138	EH	CNTY_APPRO	County Appropriations	Numeric	11
Operating Expenses by Cost Center Group					
139	EI	EXP_DLY	Expenses Daily Hospital Services	Numeric	11
140	EJ	EXP_AMB	Expenses Ambulatory Services	Numeric	11
141	EK	EXP_ANC	Expenses Ancillary Services	Numeric	11
142	EL	EXP_PIP	Expenses Purchased Inpatient Services	Numeric	11
143	EM	EXP_RES	Expenses Research	Numeric	11
144	EN	EXP_ED	Expenses Education	Numeric	11
145	EO	EXP_GEN	Expenses General Services	Numeric	11
146	EP	EXP_FISC	Expenses Fiscal Services	Numeric	11
147	EQ	EXP_ADM	Expenses Administrative Services	Numeric	11
148	ER	EXP_UNASSG	Expenses Unassigned Costs	Numeric	11
Operating Expenses by Natural Classification					
149	ES	EXP_SAL	Expenses Salaries and Wages	Numeric	11
150	ET	EXP_BEN	Expenses Employee Benefits	Numeric	11
151	EU	EXP_PHYS	Expenses Physician Professional Fees	Numeric	11
152	EV	EXP_OTHPRO	Expenses Other Professional Fees	Numeric	11
153	EW	EXP_SUPP	Expenses Supplies	Numeric	11
154	EX	EXP_PURCH	Expenses Purchased Services	Numeric	11
155	EY	EXP_DEPRE	Expenses Depreciation	Numeric	11
156	EZ	EXP_LEASES	Expenses Leases and Rentals	Numeric	11
157	FA	EXP_INSUR	Expenses Insurance - Hosp & Prof Malpractice	Numeric	11
158	FB	EXP_INTRST	Expenses Interest - Working Capital & Other	Numeric	11
159	FC	EXP_OTH	Expenses All Other	Numeric	11
Balance Sheet - Assets					
160	FD	CUR_ASST	Current Assets	Numeric	11
161	FE	ASST_LIMTD	Assets Whose Use Is Limited	Numeric	11
162	FF	NET_PPE	Net Property, Plant, and Equipment	Numeric	11
163	FG	CONST_PROG	Construction-in-Progress	Numeric	11
164	FH	INV_OTH	Investments and Other Assets	Numeric	11
165	FI	INTAN_ASST	Intangible Assets	Numeric	11
166	FJ	TOT_ASST	Total Assets	Numeric	11

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item	Data Type	Field Size
Balance Sheet - Liabilities and Equity					
167	FK	CUR_LIAB	Current Liabilities	Numeric	11
168	FL	DEF_CRED	Deferred Credits	Numeric	11
169	FM	NET_LTDEBT	Net Long-term Debt	Numeric	11
170	FN	EQUITY	Equity	Numeric	11
171	FO	LIAB_EQ	Total Liabilities and Equity	Numeric	11
Balance Sheet - Other Items					
172	FP	CASH	Cash	Numeric	11
173	FQ	BLDGS	Buildings and Improvements	Numeric	11
174	FR	EQUIPMENT	Equipment	Numeric	11
175	FS	TOT_PPE	Total Property, Plant and Equipment	Numeric	11
176	FT	ACC_DEPRE	Accumulated Depreciation	Numeric	11
177	FU	MORT_PAY	Mortgages Payable	Numeric	11
178	FV	CAP_LEASE	Capitalized Lease Obligations	Numeric	11
179	FW	BOND_PAY	Bonds Payable	Numeric	11
180	FX	TOT_LTDEBT	Total Long-term Debt	Numeric	11
181	FY	CUR_MAT	Current Maturities on Long-term Debt	Numeric	11
182	FZ	INTER_REC	Intercompany Receivables (Current/Non-Current)	Numeric	11
183	GA	INTER_PAY	Intercompany Payables (Current/Non-Current)	Numeric	11
Financial Ratios (Calculated to two decimal places.)					
184	GB	CUR_RAT	Current Ratio	Numeric	8
185	GC	DAYS_AR	Days in Accounts Receivable	Numeric	8
186	GD	BD_RATE	Bad Debt Rate	Numeric	8
187	GE	LTD_ASST	Long-term Debt to Assets Rate	Numeric	8
188	GF	NET_RTN_EQ	Net Return on Equity	Numeric	8
189	GG	OP_MARGIN	Operating Margin	Numeric	8
190	GH	AGE_PLANT	Average Age of Plant	Numeric	8
191	GI	PPE_BED	Net PPE Per Licensed Bed	Numeric	8
Labor Information					
192	GJ	HOSP_EMP	Average Number of Hospital Employees	Numeric	8
193	GK	HOSP_FTE	Number of Hospital Paid FTEs	Numeric	8
194	GL	NURS_EMP	Average Number of Nursing Personnel	Numeric	8
195	GM	PROD_HRS	Total Productive Hours	Numeric	8
196	GN	NON_PRD_HR	Total Non-Productive Hours	Numeric	8
197	GO	PAID_HRS	Total Paid Hours	Numeric	8
198	GP	MED_STAFF	Number of Active Medical Staff	Numeric	8
199	GQ	STDNT_FTE	Number of Student FTEs	Numeric	8

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item	Data Type	Field Size
Productive Hours by Employee Classification					
200	GR	PRD_HR_MGT	Productive Hours Management and Supervision	Numeric	8
201	GS	PRD_HR_TCH	Productive Hours Technical and Specialist	Numeric	8
202	GT	PRD_HR_RN	Productive Hours Registered Nurses	Numeric	8
203	GU	PRD_HR_LVN	Productive Hours Licensed Vocational Nurses	Numeric	8
204	GV	PRD_HR_AID	Productive Hours Aides and Orderlies	Numeric	8
205	GW	PRD_HR_CLR	Productive Hours Clerical and Other Admin	Numeric	8
206	GX	PRD_HR_ENV	Productive Hours Environmental and Food Srvcs	Numeric	8
207	GY	PRD_HR_OTH	Productive Hours All Other Classifications	Numeric	8
Contracted Labor Hours by Classification					
208	GZ	CNT_HR_RN	Contract Hours Registry Nurses	Numeric	8
209	HA	CNT_HR_OTH	Contract Hours Other Contracted Services	Numeric	8
Productive Hours by Cost Center Group					
210	HB	PRD_HR_DLY	Productive Hours Daily Hospital Services	Numeric	8
211	HC	PRD_HR_AMB	Productive Hours Ambulatory Services	Numeric	8
212	HD	PRD_HR_ANC	Productive Hours Ancillary Services	Numeric	8
213	HE	PRD_HR_ED	Productive Hours Research and Education	Numeric	8
214	HF	PRD_HR_GEN	Productive Hours General Services	Numeric	8
215	HG	PRD_HR_FIS	Productive Hours Fiscal Services	Numeric	8
216	HH	PRD_HR_ADM	Productive Hours Administrative Services	Numeric	8
217	HI	PRD_HR_NON	Productive Hours Non-Operating Cost Centers	Numeric	8
Paid Hours by Cost Center Group					
218	HJ	PD_HR_DLY	Paid Hours Daily Hospital Services	Numeric	8
219	HK	PD_HR_AMB	Paid Hours Ambulatory Services	Numeric	8
220	HL	PD_HR_ANC	Paid Hours Ancillary Services	Numeric	8
221	HM	PD_HR_ED	Paid Hours Research and Education	Numeric	8
222	HN	PD_HR_GEN	Paid Hours General Services	Numeric	8
223	HO	PD_HR_FIS	Paid Hours Fiscal Services	Numeric	8
224	HP	PD_HR_ADM	Paid Hours Administrative Services	Numeric	8
225	HQ	PD_HR_NON	Paid Hours Non-Operating Cost Centers	Numeric	8

DATA FIELD DEFINITIONS

This section contains the definitions of all data fields, listing the number of each data item (Item No.), its name (Data Item), and a brief description of the data field. The 15 data items added to the data file in 1997 are in their logical locations rather than at the end of the data file. This means that the Data Item Number (spreadsheet/database column location) for most fields has changed from the previous data files. We apologize for any inconvenience resulting from this change.

Please keep in mind that these data items reflect financial and utilization activity for each hospital=s specific reporting period, and may not be indicative of the hospital's present condition or status.

DISCLOSURE REPORT INFORMATION -The following fields contain basic hospital information from the Hospital Annual Disclosure Report:

1. **OSHPD Facility Number** - A nine-digit hospital identification number assigned by OSHPD for reporting purposes.

2. **Hospital DBA (Doing Business As) Name** - The name under which the hospital is doing business. This name may be an abbreviation and/or differ from the hospital's legal name.

3. **Report Period Begin Date** - The first day of the reporting period (YYYYMMDD).

4. **Report Period End Date** - The last day of the reporting period (YYYYMMDD).

5. **Days in Report Period** - The number of calendar days in the reporting period. For most hospitals, this value is 365. A different number usually indicates that the hospital opened or closed, or had a change in licensure or fiscal year end date during the reporting cycle.

6. **Data Status Indicator** - Indicates if the report for that hospital has completed OSHPD's desk audit (AUDITED) or is still in the process of being desk audited (IN PROCESS). Please note that hospitals may submit revisions to a report subsequent to our completion of the desk audit.

7. **Independent Audit Indicator** - For report periods ended on and after June 30, 1997, indicates if the disclosure report INCLUDES or EXCLUDES audit adjustments made by an independent auditor.

GENERAL HOSPITAL INFORMATION - The following fields provide general information with respect to the hospital, including its location, type of hospital, and street address, and the Chief Executive Officer's name:

8. **County Number** - The County number in which the hospital is located.   There are 58 counties in California. Appendix C is a cross-reference between county numbers and names. Please note that no hospitals are located in the County of Alpine (County Number 02).

9. **Health Service Area (HSA) Number** - A numeric code denoting the HSA in which the hospital is located. The HSA's geographic area, consisting of one or more contiguous counties, is designated by the Federal Department of Health and Human Services for health planning on a regional basis. The 14 HSAs in California are:

HSA No.	HSA Name
01	Northern California
02	Golden Empire
03	North Bay
04	West Bay
05	East Bay
06	North San Joaquin
07	Santa Clara
08	Mid-Coast
09	Central
10	Santa Barbara/Ventura
11	Los Angeles County
12	Inland Counties
13	Orange County
14	San Diego/Imperial

GENERAL HOSPITAL INFORMATION (Con't)

10. **Health Facility Planning Area (HFPA)** - A numeric code denoting the Health Facility Planing Area (HFPA) in which the hospital is located. The HFPA is a geographic subdivision of a Health Service Area (HSA) and is defined by OSHPD for evaluating existing and required hospitals and services. Appendix C identifies the HFPAs that are located in each county.

11. **Type of Control** - Denotes the type of ownership and/or legal organization of a hospital licensee. The following five types of control are reported:

    a.   DISTRICT   Includes District hospitals.

    b.   CITY/COUNTY Includes hospitals operated by a County, County/City, or City.

    c.   INVESTOR   Includes hospitals operated by an Investor - Individual, Investor - Partnership, or Investor - Corporation.

    d.   NON-PROFIT   Includes hospitals operated by a Church, Non-Profit Corporation, or Non-Profit Other.

    e.   STATE   Includes State hospitals.

12. **Type of Care** - Indicates the preponderance of care provided at the hospital. The four types of care reported are:

    a.   CHILDRENS   Includes hospitals which primarily treat children.

    b.   GENERAL   Includes hospitals which provide general acute care.

    c.   PSYCHIATRIC   Includes hospitals which emphasize psychiatric care.

    d.   SPECIALTY   Includes specialty hospitals, such as chemical dependency recovery hospitals and rehabilitation hospitals.

13. **Type of Hospital** - Indicates if a hospital's report contains comparable data, or if the data are considered non-comparable due to reporting modifications granted by OSHPD or the hospital's unique operating characteristics. There are six types of hospitals:

    a.   COMPARABLE   Includes hospitals whose data and operating characteristics are comparable with other hospitals.

    b.   KAISER   Includes hospitals operated by Kaiser Hospital Foundation. Also includes the two regional Kaiser organizational entities, which report consolidated financial data for all the hospitals in the regions.

    c.   LTC EMPHASIS   Includes large hospitals which emphasize long-term care (LTC) services.

    d.   OTHER NON-COMPARABLE   Includes hospitals with unique operating characteristics, such as the Shriner hospitals, which do not charge for services; and those hospitals which filed modified reports (Pages 0 through 9).

13. **Type of Hospital** (con't)

    e.   PHF   Includes hospitals licensed as Psychiatric Health Facilities, which provide mental health services.

    f.   STATE   Includes State hospitals, which provide care to the mentally disordered and developmentally disabled.

14. **Teaching or Small/Rural Hospital** - Indicates if the hospital is a teaching hospital or considered a small and rural hospital.

    a.   TEACHING   Includes hospitals generally recognized as teaching hospitals.

    b.   SMALL/RURAL   Includes hospitals designated by the State as small and/or rural according to the California Rural Health Policy Council.

15. **Phone Number** - The main business phone number of the hospital.

16. **Address** - The street address of the hospital.

17. **City** - The city in which the hospital is located.

18. **Zip Code** - The zip code of the hospital. The four-digit extension is included, if available.

19. **Chief Executive Officer** - The Chief Executive Officer (CEO) of the hospital, or the person in charge of day-to-day operations of the hospital.

20. **CEO Title** - The title of the hospital's CEO, which is usually "Administrator".

21. **Report Preparer** - The name of the individual who completed the disclosure report.

22. **Hospital Owner** - The owner or parent organization of the hospital.

23. **ER Trauma Center Designation** - Indicates if the hospital is a designated trauma center and the level of that designation, as determined by a local Emergency Medical Services Agency. There are three trauma center levels, with level 1 representing the highest designation. A zero (0) indicates that the hospital is not designated as a trauma center.

24. **Medicare Provider Number** - The Medicare provider number of the hospital. We formatted this field using an underline (99_9999) instead of a hyphen (99-9999) to accommodate Excel software.

25. **Medi-Cal Contract Provider Number** - The Medi-Cal provider number of the hospital if it is a Medi-Cal contract provider.

26. **Medi-Cal Non-Contract Provider Number** - The Medi-Cal provider number of the hospital if it is a Medi-Cal non-contract provider, or is a contract provider that has certain services which are provided to Medi-Cal patients on a non-contract basis.

BEDS (Excluding Beds in Suspense and Nursery Bassinets) - The number of beds that are licensed, available, and staffed, as described below:

27. **Licensed Beds (End of Period)** - The number of licensed beds (excluding beds placed in suspense and nursery bassinets) stated on the hospital license at the end of the reporting period.

28. **Available Beds (Average)** - The average daily complement of beds (excluding nursery bassinets) physically existing and actually available for overnight use, regardless of staffing levels. Excludes beds placed in suspense or in nursing units converted to non-patient care uses which cannot be placed into service within 24 hours.

29. **Staffed Beds (Average)** - The average daily complement of beds (excluding nursery bassinets) that are set-up, staffed, and equipped, and in all respects, ready for use by patients remaining in the hospital overnight.

PATIENT (CENSUS) DAYS BY PAYER - The number of census days that all formally admitted inpatients spent in the hospital during the reporting period. Patient days include the day of admission, but not the day of discharge. If both admission and discharge occur on the same day, one patient day is counted. Nursery days are excluded. Patient days are reported by five payer categories:

30. **Patient Days Medicare**

31. **Patient Days Medi-Cal**

32. **Patient Days County Indigent Programs**

33. **Patient Days Other Third Parties**

34. **Patient Days Other Payers**

35. **Patient Days Total** - Sum of Items 30-34.

A definition of the five payer categories follows:

a. **Medicare** - A Federal third-party reimbursement program, created by Title XVIII and administered by the Health Care Financing Administration, that underwrites the medical costs of persons 65 and over, and some qualified persons under 65. Medicare patients enrolled in managed care programs funded by Medicare (Medicare HMOs) are included in the Other Third Parties payer category.

b. **Medi-Cal** - The Federal-State funded, State operated and administered, Medicaid program which provides medical benefits for certain low-income or needy persons in need of health and medical care. Data related to Medi-Cal patients enrolled in managed care programs funded by Medi-Cal (Medi-Cal HMOs) are included in the Other Third Parties payer category.

c. **County Indigent Programs (CIP)** - This payer category includes indigent patients covered under Welfare and Institution Code Section 17000, or all indigent patients for which a county is responsible. This includes patients whose services are paid for in whole or in part by Realignment Funds, County Medical Services Program (CMSP), California Health Care for Indigent Program (CHIP), specified tobacco tax funds, any other funding sources for which the hospital renders a bill or other claim for payment to a county. The CIP payer category also includes county-responsible indigent patients who are provided care in certain non-county hospitals under contract with a county.

    d.   **Other Third Parties** - This payer category includes patients covered by a variety of third-party contractual purchasers of health care, as well as indemnity plans. Examples include HMO/PPO contracts, commercial insurance, workers' compensation, TRICARE, Short-Doyle, and any managed care contracts funded by Medicare or Medi-Cal.

    e.   **Other Payers** - This category represents all patients not sponsored by any form of third-party (Medicare, Medi-Cal, County Indigent Programs, and Third Party Payers) health care coverage. Includes those patients designated as self-pay, those indigent patients who are not the responsibility of a county, and those University of California hospital patients whose care is covered by Clinical Teaching Support funds.

DISCHARGES (EXCLUDING NURSERY) BY PAYER - A discharge is the formal release of a formally admitted inpatient from the hospital, including deaths at the hospital. Also included is the transfer (discharge) of an inpatient from one type of care (Acute Care, Psychiatric Care, Chemical Dependency Care, Rehabilitation Care, Long-Term Care, and Residential Care) to another type of care within the hospital. Excludes nursery discharges and service discharges, which are transfers within a type of care. Discharges are reported by five payer categories:

36.   **Discharges Medicare**

37.   **Discharges Medi-Cal**

38.   **Discharges County Indigent Programs**

39   **Discharges Other Third Parties**

40.   **Discharges Other Payers**

41.   **Discharges Total** - Sum of Items 36-40.

See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories, and **Licensed Beds by Type of Care** (Items 42-47) for definitions of the six types of care.

LICENSED BEDS BY TYPE OF CARE - The number of licensed beds on the last day of the reporting period according to type of care. Excludes beds placed in suspense and nursery bassinets. Licensed beds are reported by six types of care:

42   **Licensed Beds Acute**

43.   **Licensed Beds Psychiatric**

44.   **Licensed Beds Chemical Dependency**

45.   **Licensed Beds Rehabilitation**

46.   **Licensed Beds Long-term Care**

47.   **Licensed Beds Residential and Other Daily Services**

LICENSED BEDS BY TYPE OF CARE (Con't)

The sum of Items 42-47 equals **Licensed Beds (End of Period)** (Item 27). The definition of each of the six types of care follows:

a. **Acute Care** - The daily hospital service cost centers related to the provision of general acute care, such as Medical/Surgical Acute, Obstetrics Acute, Definitive Observation, Medical/Surgical Intensive Care, and Coronary Intensive Care.

b. **Psychiatric Care** - The daily hospital service cost centers related to the provision of psychiatric care, including Psychiatric Acute - Adult and Psychiatric Intensive (Isolation) Care.

c. **Chemical Dependency Care** - The daily hospital service cost center related to the provision of chemical dependency services.

d. **Rehabilitation Care** - The daily hospital service cost center related to the provision of physical rehabilitation.

e. **Long-Term Care** - The daily hospital service cost centers related to the provision of long-term care services, including such cost centers as Sub-Acute Care, Skilled Nursing Care, and Intermediate Care.

f. **Residential Care and Other Daily Services** - The daily hospital service cost centers related to the provision of all other services, such as Residential Care and Other Daily Hospital Services.

PATIENT (CENSUS) DAYS BY TYPE OF CARE - The number of census days that all formally admitted inpatients spent in the hospital during the reporting period. Patient days include the day of admission, but not the day of discharge. If both admission and discharge occur on the same day, one patient day is counted. Nursery days are excluded. Patient days are reported by six types of care:

48. **Patient Days Acute**

49. **Patient Days Psychiatric**

50. **Patient Days Chemical Dependency**

51. **Patient Days Rehabilitation**

52. **Patient Days Long-term Care**

53. **Patient Days Residential and Other Daily Services**

The sum of Items 48-53 equals **Patient Days Total** (Item 35). See **Licensed Beds by Type of Care** (Items 42-47) for definitions of the six types of care.

DISCHARGES (EXCLUDING NURSERY) BY TYPE OF CARE - A discharge is the formal release of a formally admitted inpatient from the hospital, including deaths at the hospital and the transfer (discharge) of an inpatient from one type of care to another type of care within the hospital. Excludes nursery discharges and service discharges, which are transfers within a type of care. Discharges are reported by six types of care:

54   **Discharges Acute**

55   **Discharges Psychiatric**

56   **Discharges Chemical Dependency**

57   **Discharges Rehabilitation**

58   **Discharges Long-term Care**

59   **Discharges Residential and Other Daily Services**

The sum of Items 54-59 equals **Discharges Total** (Item 41). See **Licensed Beds by Type of Care** (Items 42-47) for definitions of the six types of care.

OCCUPANCY RATE AND AVERAGE LENGTH OF STAY (APPROXIMATE) - These are basic calculations which provide an overall measure of the hospital's utilization.

60.   **Occupancy Rate (Licensed Beds)** - The percentage of licensed beds (excluding beds in suspense and nursery bassinets) occupied during a reporting period. It is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of days in the reporting period times the number of licensed beds. The occupancy rate is calculated to one decimal place. (See **Licensed Beds (End of Period)** (Item 27) for definition of licensed beds.)

61.   **Occupancy Rate (Available Beds)** - The percentage of available beds occupied during a reporting period. It is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of days in the reporting period times the number of average available beds. The occupancy rate is calculated to one decimal place. (See **Available Beds (Average)** (Item 28) for definition of available beds.)

62.   **Average Length of Stay (Including Long-term Care) -** The approximate average period of hospitalization (inclusive of long-term care (LTC) services) for formally-admitted inpatients during the report period. The average is calculated (to one decimal place) by dividing total patient (census) days by the number of discharges. Nursery days and discharges are excluded from this calculation.

63.   **Average Length of Stay (Excluding Long-term Care)** - The approximate average period of hospitalization (exclusive of long-term care (LTC) services) for formally-admitted inpatients during the report period. By excluding patients located in LTC cost centers (Sub-Acute Care, Skilled Nursing Care, Intermediate Care, etc.), this calculation results in a more comparable statistic, since not all hospitals provide long-term care services. The average is calculated (to one decimal place) by dividing total non-LTC patient (census) days by the number of non-LTC hospital discharges. Nursery days and discharges are also excluded from this calculation.

NURSERY INFORMATION - These items relate to the hospital's Nursery Acute cost center, which provides daily nursing care for normal newborn infants, premature infants not requiring extraordinary care, and boarder babies. Infants requiring extraordinary care are typically discharged from Nursery Acute (a nursery discharge) and formally admitted as an inpatient to Neonatal Intensive Care or a pediatric cost center.

64. **Nursery Bassinets** - The average number of bassinets in the Nursery Acute cost center. These nursery bassinets are not included in the count of licensed, available, or staffed beds.

65. **Nursery Days** - The number of census days in the Nursery Acute cost center for the reporting period. Nursery days are excluded from the count of patient (census) days.

66. **Nursery Discharges** - The number of infants discharged from the Nursery Acute cost center during the reporting period. A nursery discharge is counted when an infant is formally released from the hospital, dies in the hospital, or requires extraordinary care and is transferred (formally admitted) to Neonatal Intensive Care or a pediatric cost center. Nursery discharges are excluded from the count of hospital discharges.

OUTPATIENT VISITS BY PAYER - A visit is an appearance of an outpatient in the hospital for ambulatory services or the appearance of a private referred outpatient in the hospital for ancillary services. In both instances, the patient is typically treated and released the same day, and is not formally admitted as an inpatient, even though occasional overnight stays may occur. Outpatient visits are reported by five payer categories:

67. **Outpatient Visits Medicare**

68. **Outpatient Visits Medi-Cal**

69. **Outpatient Visits County Indigent Programs**

70. **Outpatient Visits Other Third Parties**

71. **Outpatient Visits Other Payers**

72. **Outpatient Visits Total** - Sum of Items 67-71.

See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories.

AMBULATORY AND REFERRED OUTPATIENT VISITS - A visit is an appearance of a patient in the hospital for ambulatory and/or ancillary services. In most instances, visits are used to measure the utilization of outpatient services. However, inpatient visits also occur and are included in these data. Four common sources of visits are reported here. There are other visits not included here, such as those visits related to Observation Care and Hospice - Outpatient.

73. **Visits Emergency Room** - The number of patients visiting the hospital's Emergency Room (ER) for medical, surgical, or psychiatric care on an unscheduled basis during the reporting period. These may include some non-emergency visits for patients who use the emergency room for non-emergency care. An ER visit is counted for each appearance of a patient to an emergency services unit of the hospital, regardless if the patient is formally admitted as an inpatient to the hospital or treated and released from the hospital.

74. **Visits Clinic** - The number of patients visiting the hospital's on-site and/or satellite Clinics for diagnostic, preventative, curative, rehabilitative, and educational services on a scheduled basis during the reporting period. A Clinic visit is counted for each appearance of a person to each separately organized clinic, and includes inpatient and outpatient visits.

75.   **Visits Home Health Care** - The number of appearances of a hospital's Home Health Care representative to the residence of a home health care patient. These appearances, by definition, may only be counted as outpatient visits.

76.   **Visits Referred Outpatient** - The number of appearances of a private referred outpatient in the hospital for diagnostic or therapeutic ancillary services. The patient is typically referred to the hospital by a private physician or another health care institution. These appearances, by definition, may only be counted as outpatient visits.

MANAGED CARE CONTRACT INFORMATION - These fields indicate the number of patient (census) days and outpatient visits related to Knox-Keene Health Plan contracts and other managed care contracts. Includes data for those patients enrolled in managed care plans funded by Medicare and/or Medi-Cal.

77.   **Patient Days HMO Contracts** - The number of patient (census) days related to patients enrolled in an Health Maintenance Organization (HMO) during the reporting period.

78.   **Patient Days Other Managed Care Contracts** - The number of patient (census) days related to patients enrolled in all other managed care contracts, such as Preferred Provider Organizations (PPO), during the reporting period.

79.   **Outpatient Visits HMO Contracts** - The number of outpatient visits related to patients enrolled in an HMO during the reporting period.

80.   **Outpatient Visits Other Managed Care Contracts** - The number of outpatient visits related to patients enrolled in all other managed care contracts, such as Preferred Provider Organizations (PPO), during the reporting period.

81.   **Purchased Inpatient Days** - The number of purchased inpatient days related to hospital patients enrolled in managed care health plans in which the reporting hospital was unable to provide services on-site and was required under contract to purchase these services from another hospital. Purchased inpatient days are excluded from the reporting hospital's patient (census) days.

SURGERY AND SELECTED ANCILLARY INFORMATION - These data items relate to surgeries performed in the hospital or at a Satellite Ambulatory Surgery Center, including the number of operating rooms, operating minutes, and surgeries. The number of operating minutes is defined as the difference between starting time (the beginning of anesthesia) to ending time (the end of anesthesia). One surgery is counted for each patient undergoing any number of surgical procedures performed during the same visit, while under general or local anesthesia. Also included are the number of procedures related to Cardiac Catheterization and Computed Tomographic Scanner.

82.   **Operating Rooms** - The number of operating rooms located at the hospital and any discrete operating rooms existing at Satellite Ambulatory Surgery Centers. Operating rooms located at the hospital may be exclusively for inpatients or outpatients, or may be combined inpatient/outpatient operating rooms.

83.   **Operating Minutes Inpatient** - The number of operating minutes related to inpatient surgeries performed during the reporting period.

84.   **Operating Minutes Outpatient** - The number of operating minutes related to outpatient surgeries performed during the reporting period.

85. **Surgeries Inpatient** - The number of inpatient surgeries performed during the reporting period.

86. **Surgeries Outpatient** - The number of outpatient surgeries performed during the reporting period.

87. **Cardiac Catheterization Procedures** - The number of Cardiac Catheterization procedures performed during the reporting period. One procedure per visit is counted, regardless of the actual number of procedures performed during that visit.

88. **CT Scanner Procedures** - The number of Computed Tomographic Scanner procedures performed during the reporting period. A procedure is defined as the initial scan and any additional scans of the same anatomical area during a single visit.

INCOME STATEMENT - A financial statement that summarizes the various revenue and expenses of the hospital during the reporting period, and which shows the net income or loss. The Income Statement (Items 89-99) included here is a summary which contains key totals and other important fields. The details related to many of these items are also reported in Items 100-159.

89. **Gross Patient Revenue Total** - The total charges at the hospital's full established rates for the provision of patient care services before deductions from revenue are applied.

90. **Deductions from Revenue Total** - The difference between gross patient revenue (charges based at full established rates) and amounts received from patients or third-party payers for services performed. Includes contractual adjustments, charity care, provisions for bad debts, and other adjustments and allowances which reduce gross patient revenue.

91. **Net Patient Revenue** - Gross patient revenue less deductions from revenue. This amount is more comparable than gross patient revenue because it indicates the actual amount received from patients and third party payers. Includes disproportionate share payments (before any transfers to related entities) and capitation premium revenue.

92. **Other Operating Revenue** - -Revenue generated by health care operations from non-patient care services to patients and others. Examples include non-patient food sales, refunds and rebates, supplies sold to non-patients, and Medical Records abstract sales. Does not include interest income.

93. **Total Operating Expenses** - Total costs incurred by revenue-producing and non-revenue producing cost centers for providing patient care at the hospital. Excludes non-operating expenses, provisions for income taxes, and provisions for bad debts.

94. **Net from Operations** - Total operating revenue less total operating expenses. This is the net income resulting from providing patient care in the hospital during the reporting period, exclusive of non-operating revenue and expenses. Total operating revenue is defined as net patient revenue plus other operating revenue.

95. **Non-Operating Revenue** - Revenue received or recognized for services that are not directly related to the provision of health care services. Examples of non-operating revenue include unrestricted contributions, income and gains from investments, and various government assessments, taxes, and appropriations.

96. **Non-Operating Expenses** - Expenses incurred for services that are not directly related to the provision of health care services. Examples of non-operating expenses include loss on sale of hospital property, and the expenses associated with operating a medical office building and retail operations (gift shop).

97. **Provision for Income Taxe**s - The sum of current and deferred income taxes incurred by the hospital.

98. **Extraordinary Items** - Revenue received or expenses incurred from events that will, in all likelihood, never occur again, e.g., a major casualty loss due to a fire. Items are generally recorded as expense (losses), but a negative amount indicates revenue (gain).

99. **Net Income** - The amount of income from operations less non-operating revenue net of non-operating expense, provision for income taxes, and extraordinary items. A negative value indicates a net loss.

GROSS PATIENT REVENUE BY REVENUE CENTER GROUP - The total charges at the hospital's full established rates for the provision of patient care services before deductions from revenue are applied. Gross patient revenue is reported for four revenue center groups:

100. **Gross Patient Revenue Daily Hospital Services**

101. **Gross Patient Revenue Ambulatory Services**

102. **Gross Patient Revenue Ancillary Services**

103. **Gross Patient Revenue Purchased Inpatient Services**

The sum of Items 100-103 equals **Gross Patient Revenue Total** (Item 89).   The revenue center groups reflect the same functional services provided by the revenue-producing cost center groups. (See **Operating Expenses by Cost Center Group** (Items 139-142) for definitions of revenue/cost center groups.)

GROSS INPATIENT REVENUE BY PAYER - Gross revenue for daily hospital services, inpatient ambulatory services, and inpatient ancillary services before deductions from revenue are applied. Gross inpatient revenue related to patients enrolled in managed care plans funded by Medicare and/or Medi-Cal are reported in Other Third Parties. Also includes purchased inpatient services revenue. Gross inpatient revenue is reported by five payer categories and in total:

104. **Gross Inpatient Revenue Medicare**

105. **Gross Inpatient Revenue Medi-Cal**

106. **Gross Inpatient Revenue County Indigent Programs**

107. **Gross Inpatient Revenue Other Third Parties**

108. **Gross Inpatient Revenue Other Payers**

109. **Gross Inpatient Revenue Total** - Sum of Items 104-108.

See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories.

GROSS OUTPATIENT REVENUE BY PAYER - Gross revenue for outpatient ambulatory services and outpatient ancillary services before deductions from revenue are applied. Gross outpatient revenue related to patients enrolled in managed care plans funded by Medicare and/or Medi-Cal are reported in Other Third Parties. Gross outpatient revenue is reported by five payer categories and in total:

110. **Gross Outpatient Revenue Medicare**

111. **Gross Outpatient Revenue Medi-Cal**

112. **Gross Outpatient Revenue County Indigent Programs**

113. **Gross Outpatient Revenue Other Third Parties**

114. **Gross Outpatient Revenue Other Payers**

115. **Gross Outpatient Revenue Total** - Sum of Items 110-114.

See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories.

DEDUCTIONS FROM REVENUE - The difference between gross patient revenue (charges based at full established rates) and amounts received from patients or third-party payers for services performed. Includes contractual adjustments, charity care, provisions for bad debts, and other adjustments and allowances which reduce gross patient revenue. The sum of Items 116-127 should equal **Deduction from Revenue Total** (Item 90).

116. **Contractual Adjustments Medicare** - The difference between Medicare gross patient revenue (amount billed at the hospital's full established rates) and the amount received from the Medicare fiscal intermediary, exclusive of managed care patients funded by Medicare.

117. **Contractual Adjustments Medi-Cal** - The difference between Medi-Cal gross patient revenue (amount billed at the hospital's full established rates) and the amount received from the State's fiscal intermediary. The amount of disproportionate share payments provided by Welfare & Institution Code Section 14085.6 (often referred to as Senate Bill (SB) 1255 funds) are netted against Contractual Adjustments Medi-Cal.

118. **Disproportionate Share Payments for Medi-Cal (SB 855)** - The amount of supplemental Medi-Cal payments received by those hospitals which serve a high percentage of Medi-Cal and other low-income patients, as provided by SB 855 (Statutes of 1991). These payments are funded by intergovernmental transfers from public agencies (counties, districts, and the University of California system) to the State and from federal matching funds. SB 855 Disproportionate Share Payments are received by qualifying hospitals for each Medi-Cal paid inpatient day, up to a certain maximum, and are included in Medi-Cal Net Patient Revenue. Since disproportionate share payments have a credit balance, the value of this item will be negative. (See **Disproportionate Share Funds Transferred to Related Entity** (Item 133) for a related data item.)

119. **Contractual Adjustments County Indigent Programs** - The difference between County Indigent Programs gross patient revenue (amount billed at the hospital's full established rates) and the amount received from a county for indigent patients whose care is the responsibility of that county. Tobacco tax funds received by county hospitals and by those non-county hospitals who provide care to indigent patients who are the responsibility of a county are credited here.

DEDUCTIONS FROM REVENUE (Con't)

120. **Contractual Adjustments HMO/PPO** - For report periods ended before June 30, 1997, this is the difference between HMO/PPO gross patient revenue (amount billed at the hospital's full established rates) and the amount received from the HMO/PPO. Capitation premium revenue and re-insurance recoveries were credited here. For report periods ended June 30, 1997 and after, **Capitation Premium Revenue** is reported separately (Item 121) and re-insurance recoveries are included in **Other Operating Revenue** (Item 92).

121. **Capitation Premium Revenue** - For report periods ended on and after June 30, 1997, the total amount of capitated revenue received for patients enrolled in managed care health plans. The cost of medical services purchased from another hospital for capitated patients is included in **Purchased Inpatient Services Expense** (Item 142) and may NOT be offset (reduced) against **Capitation Premium Revenue**.

122. **Contractual Adjustments Other** - The difference between gross patient revenue (amount billed at the hospital's full established rates) and the amount received from all other third-parties, such as Short-Doyle and TRICARE.

123. **Provision for Bad Debts** - The amount of accounts receivable which are determined to be uncollectible due to the patient's unwillingness to pay. This amount is charged as a credit loss against gross patient revenue. Bad debts are classified as deductions from revenue, and not included in operating expenses.

124. **Charity - Hill-Burton** - The amount of charity care provided by hospitals to satisfy obligations related to the federal Hill-Burton Program. It is the difference between gross patient revenue (based on full established charges) for services rendered to patients and the amount paid by or on behalf of the patient.

125. **Charity - Other** - The difference between gross patient revenue (based on full established charges) for services rendered to patients who are unable to pay for all or part of the services provided, and the amount paid by or on behalf of the patient. Includes charity care provided by non-county hospitals to indigent patients whose care is **not** the responsibility of the county.

126. **Restricted Donations and Subsidies for Indigent Care** - The amount of restricted donations and governmental subsidies received for providing care to indigent patients. Includes tobacco tax funds received by non-county hospitals for those indigent patients whose care is **not** the responsibility of a county.

127. **All Other Deductions from Revenue** - All other deductions from revenue other than third-party contractual adjustments, provision for bad debts, and charity care. Includes policy discounts; administrative adjustments; and for the University of California hospitals, Teaching Allowances and Clinical Teaching Support.

NET PATIENT REVENUE BY PAYER - Gross patient revenue less related deductions from revenue. Net patient revenue related to patients enrolled in managed care plans funded by Medicare and/or Medi-Cal are reported in Other Third Parties. The sum of Items 128-132 should equal **Net Patient Revenue Total** (Item 91). (See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories.)

128. **Net Patient Revenue Medicare** - Medicare gross patient revenue minus Medicare contractual adjustments and other deductions from revenue, such as charity care and bad debts, related to non-managed care Medicare patients.

129. **Net Patient Revenue Medi-Cal** - Medi-Cal gross patient revenue minus Medi-Cal contractual adjustments and other deductions from revenue, such as charity care and bad debts, related to non-managed care Medi-Cal patients. Includes disproportionate share payments provided by SB 855 and SB 1255.

130. **Net Patient Revenue County Indigent Programs** - County Indigent Program gross patient revenue minus County Indigent Program contractual adjustments and other deductions from revenue, such as charity care and bad debts, related to County Indigent Program patients. Includes tobacco tax funds received by county hospitals and by those non-county hospitals who provide care to indigent patients whose care is responsibility of a county. For county hospitals, this item includes Realignment Funds related directly to patient care.

131. **Net Patient Revenue Other Third Parties** - Other Third Parties gross patient revenue minus Other Third Parties contractual adjustments and other deductions from revenue, such as charity care and bad debts, related to Other Third Parties patients. Includes capitation premium revenue and re-insurance recoveries related to managed care contracts.

132. **Net Patient Revenue Other Payers** - Other Payers gross patient revenue minus Other Payers deductions from revenue, such as charity care and bad debts, related to Other Payers patients. Includes tobacco tax funds received by those non-county hospitals who provide care to indigent patients whose care is **not** the responsibility of a county.

FINANCIAL ITEMS - OTHER - Items 133-138 contain selected financial items, such as disproportionate share funds transferred to a related public entity and unrestricted contributions.

133. **Disproportionate Share Funds Transferred to Related Entity** - The amount of Medi-Cal disproportionate share payments provided by SB 855 and/or SB 1255 that were transferred from the hospital to a related public entity. Only county, district, and University of California hospitals will report this item. (See **Disproportionate Share Payments for Medi-Cal (SB 855)** (Item 118) for related data item.)

134. **Intercompany Transfers** - The amount of funds transferred to (negative amounts) or received from (positive amounts) a related organization or entity, excluding those transfers related to SB 855 and/or SB 1255 (See Item 133). These transfers directly affect the hospital's equity.

135. **Unrestricted Contributions** - The amount of gifts, grants, and bequests for which there are no donor restrictions. Unrestricted contributions are reported as non-operating revenue.

136. **Income, Gains & Losses from Unrestricted Investments** - The amount of interest, dividends, or other income on investments as well as net gains or losses resulting from investments. This amount is reported as non-operating revenue.

137. **District Assessment Revenue** - The amount of revenue received by district hospitals through assessments, property taxes and revenue apportioned or allocated by a county, tax assessments for debt service, and funds provided by the State to compensate for lost revenue. These amounts are reported as non-operating revenue.

138. **County Appropriations** - The amount of revenue received by county hospitals from a county's general fund or other county funds, including Realignment Funds which do not relate directly to patient care.   These amounts are reported as non-operating revenue.

OPERATING EXPENSES BY COST CENTER GROUP - The total direct expenses incurred by various cost center groups for providing patient care by the hospital. Direct expenses include salaries and wages, employee benefits, professional fees, supplies, purchased services, and other expenses. Operating expenses are reported for three revenue-producing cost center groups, six non-revenue producing cost center groups, and purchased inpatient services. Cost center groups which generate revenue are also called revenue center groups. The sum of Items 139-148 equals **Total Operating Expenses** (Item 93). The definition of each cost center groups follows:

139. **Daily Hospital Services** - The revenue-producing cost centers associated with general, routine, and continuous nursing care services, and room and board accommodations, provided to an inpatient who is formally admitted to a medical or nursing unit within the hospital. Examples are Coronary Care, Obstetrics Acute, and Skilled Nursing Care.

140. **Ambulatory Services** - The revenue-producing cost centers associated with hospital-based or satellite service locations which emphasize outpatient care. Patients usually come or are brought to the service locations for treatment and are released the same day. In some instances, a patient visiting an ambulatory service may be formally admitted to the hospital as an inpatient. Examples of ambulatory services include Emergency Services, Satellite Clinics, Observation Care, and Home Health Care Services.

141. **Ancillary Services** - The revenue-producing cost centers which perform specific diagnostic or therapeutic services for both inpatients and outpatients, as distinguished from daily hospital services and ambulatory services. Ancillary services are those special services for which charges are customarily made in addition to routine charges, such as Labor and Delivery, Radiology-Diagnostic, and Occupational Therapy.

142. **Purchased Inpatient Services** - A revenue-producing cost center that is used to report the cost of obtaining inpatient care from another hospital. This cost is incurred when a hospital is unable to provide certain inpatient services on-site and must "purchase" these services from another hospital. This typically occurs because of contractual obligations related to capitation arrangements. The expenses include all daily hospital services, inpatient ambulatory services, and ancillary services provided by and purchased from the other hospital. Gross patient revenue is usually recorded at the cost of the purchased inpatient service, with the corresponding receivable written-off to contractual adjustments.

143. **Research** - The non-revenue producing cost center associated with formal research projects funded by donations, grants, contracts, and the hospital. Includes the administration and management of all research activities.

144. **Education** - The non-revenue producing cost centers generally associated with the formal education of residents, nurses, and other health professionals. Examples of education cost centers include School or Nursing, Medical Postgraduate Education, and Paramedical Education. In-service education activities are not included within these cost centers.

145. **General Services** - The non-revenue producing cost centers for those services generally associated with the operation and maintenance of a hospital, including such cost centers as Dietary, Laundry and Linen, Housekeeping, and Plant Operations and Maintenance.

146. **Fiscal Services** - The non-revenue producing cost centers for those services generally associated with the fiscal operations of a hospital, including such cost centers as General Accounting, Patient Accounting, and Admitting.

147. **Administrative Services -** The non-revenue producing cost centers for those services generally associated with the overall management and administration of a hospital, such as Hospital Administration, Personnel, and Medical Records.

OPERATING EXPENSES BY COST CENTER GROUP (Con't)

148. **Unassigned Costs** - The non-revenue producing cost centers which cannot be assigned to a particular functional cost center, including Depreciation and Amortization (buildings), Leases and Rentals (Buildings), and Interest-Other.

OPERATING EXPENSES BY NATURAL CLASSIFICATION - The operating expenses incurred by the hospital reported by natural classification of expense categories. Each expense category includes costs related to all cost centers which incurred related expenses. Operating expenses are reported for 11 categories of natural expense classifications. The sum of Items 149-159 equals **Total Operating Expenses** (Item 93). The definition of each expense category follows:

149. **Salaries and Wages -** The compensation for services performed by an employee payable in cash and the fair market value of service donated to the hospital by persons performing under an employee relationship. Includes compensation only for actual hours worked (productive hours), including overtime and "on-call" premiums.

150. **Employee Benefits** - Employee labor expenses that are considered benefits, and not compensation for actual time worked, which is salaries and wages. Examples of employee benefits are paid vacation, sick leave, holiday time-off, group health and life insurance, pension and retirement, worker's compensation insurance, and hospital-paid payroll taxes.

151. **Physician Professional Fees** - The professional fees incurred relating to physicians.

152. **Other Professional Fees** - The fees paid for professional services provided by therapists, consultants, legal counsel, auditors, and registry nursing personnel.

153. **Supplies -** The cost of various types of supplies used by the hospital, including medical supplies, drugs, food, and office supplies.

154. **Purchased Services -** The expenses incurred relating to services purchased from an outside contractor or vendor, such as diagnostic imaging services, equipment repairs and maintenance, and collection services. Also includes fees paid to a related organization for management services and inpatient services purchased from another hospital.

155. **Depreciation** - The expenses recorded to spread the cost of a capital asset over its estimated useful life. Includes depreciation expenses for buildings, fixed and movable equipment, land improvements, and leasehold improvements.

156. **Leases and Rentals** - The cost related to the lease and rental of buildings, equipment, and leasehold improvements.

157. **Insurance - Hospital & Professional Malpractice** - The cost incurred related to professional liability insurance. Also includes the cost of self-insurance that has been actuarially determined.

158. **Interest - Working Capital & Other** - The expenses incurred on borrowings for working capital purposes, such as short-term notes payable; and all long-term debt, such as mortgage notes and bonds payable.

159. **All Other** - All expenses not classified elsewhere, including utilities, non-professional liability insurance, and telephones.

BALANCE SHEET - ASSETS - The Balance Sheet is a summary financial statement of the hospital's financial position as of the report period end date, displaying its assets, liabilities, and equity. An asset is any physical object (tangible) or right (intangible) which provides future economic benefits to its owner, or any cost benefiting a future period. Key asset categories are reported (Items 160-166) and defined as follows:

160. **Current Assets** - Unrestricted cash and other assets, such as marketable securities, accounts receivable, and inventory, that will be converted into cash, or will be used, during a normal operating cycle, which is generally one year. These items are often viewed as being indicative of short-term debt-paying ability.

161. **Assets Whose Use Is Limited** - Assets whose use is limited either by the hospital's governing board, trust agreement, or other third parties. These assets may be in the form of cash, marketable securities, pledges, or other investments.

162. **Net Property, Plant, and Equipment** - The cost of depreciable assets used in hospital operations, such as land, buildings, and equipment, less related accumulated depreciation. Excludes construction-in-progress.

163. **Construction-in-Progress** - The accumulated cost of construction that is in progress and eventually used in hospital operations. Upon completion of the construction project, the asset is reclassified to the appropriate capital asset accounts, such as land and buildings.

164. **Investments and Other Assets** - Non-current assets which do not fit other asset categories. Examples include investments in property, plant, and equipment not used in hospital operations, and long-term intercompany receivables.

165. **Intangible Assets** - Non-current assets lacking physical existence that have future economic benefits because of the rights they afford the possessor. The cost of an intangible asset is often amortized over its expected useful life. Examples include goodwill, unamortized loan costs, and preopening costs.

166. **Total Assets** - The sum of current assets; assets whose use is limited; net property, plant, and equipment; construction-in-progress; investments and other assets; and intangible assets. Also equals **Total Liabilities and Equity** (Item 171).

BALANCE SHEET - LIABILITIES AND EQUITY - The Balance Sheet is a summary financial statement of the hospital's financial position as of the report period end date, displaying its assets, liabilities, and equity. Liabilities are amounts owed by the hospital (debtor) to another entity (creditor) payable in money, or in goods and services. Equity is the owner's interest in the hospital, or the amount by which a hospital's total assets exceeds its total liabilities. Key liability categories and equity are reported (Items 167-171), and are defined as follows:

167. **Current Liabilities** - The short-term debt or obligations that, according to reasonable expectations, are to be satisfied within a normal operating cycle, or one year, whichever is longer. Examples include accounts payable, accrued compensation and related liabilities, and short-term intercompany payables.

168. **Deferred Credits** - The amount of revenue received or recorded before it is earned, such as deferred income taxes or deferred third-party income.

169. **Net Long-Term Debt** - The amount of liabilities which are not expected to be satisfied within one year of the end of the reporting period. This amount reflects the reduction for that portion of the debt which is expected to be satisfied the next year. Includes mortgage notes, capitalized lease obligations, bonds payable, and long-term intercompany payables.

BALANCE SHEET - LIABILITIES AND EQUITY (Con't)

170. **Equity** - The owner's interest in the hospital, or the amount by which a hospital's total assets exceeds its total liabilities. Negative equity indicates that total liabilities exceed total assets.

171. **Total Liabilities and Equity** - The sum of current liabilities, deferred credits, net long-term debt, and equity. Also equals **Total Assets** (Item 166).

BALANCE SHEET - OTHER ITEMS - The selected Balance Sheet items reported here are some of the detailed asset and liability items included in the key categories reported in **Balance Sheet - Assets** (Items 160-166) and **Balance Sheet - Liabilities and Equity** (Items 167-171).

172. **Cash** - The amount of cash on deposit in banks and immediately available for use in financing Unrestricted Fund activities. Includes checking accounts, savings accounts, certificates of deposit, and treasury notes.

173. **Buildings and Improvements** - The cost of all buildings and subsequent additions used in hospital operations. Includes hospital buildings, parking structures, and fixed equipment.

174. **Equipment** - The cost of major movable and minor equipment used in hospital operations that will be capitalized over an estimated useful life.

175. **Total Property, Plant, and Equipment** - The cost of land, land improvements, buildings and improvements, leasehold improvements, and equipment used in hospital operations.

176. **Accumulated Depreciation** - The accumulation to date of depreciation expense or that portion of the original cost of depreciable assets which already has been expensed. Accumulated depreciation relates to all depreciable assets, including land improvements, buildings and improvements, leasehold improvements, and equipment. **Total Property, Plant, and Equipment** (Item 175) minus Accumulated Deprecation equals **Net Property, Plant, and Equipment** (Item 162).

177. **Mortgages Payable** - The amount of unpaid principle related to all mortgages as of the report period end date. A mortgage payable is a pledge of designated property as security for a loan.

178. **Capitalized Lease Obligations** - The amount of unpaid principle related to all capital leases as of the report period end date. A capital lease obligation is a lease under which the lessee (hospital) records an asset and a liability, and accounts for the lease as an installment purchase of the leased property.

179. **Bonds Payable** - The amount of unpaid principle related to all bonds as of the report period end date. A bonds is a written promise to pay a sum of money at some definite future time.

180. **Total Long-term Debt** - The amount of unpaid principle related to all forms of long-term debt as of the report period end date. This includes mortgages payable, construction loans, notes under revolving credit, capitalized lease obligations, bonds payable, long-term intercompany payables, and other non-current liabilities.

181. **Current Maturities on Long-term Debt** - The amount of long-term debt that is due within one year from the report period end date. **Total Long-term Debt** (Item 180) minus Current Maturities on Long-term Debt equals **Net Long-term Debt** (Item 169).

182. **Intercompany Receivables (Current/Non-Current)** - The amount receivable from a related organization. Includes both current (less than one year) and non-current (greater than one year) receivables.

BALANCE SHEET - OTHER ITEMS (Con't)

183. **Intercompany Payables (Current/Non-Current)** - The amount payable to a related organization. Includes both current (less than one year) and non-current (greater than one year) payables. Non-Current Intercompany Payables are included in **Net Long-term Debt** (Item 169) and **Total Long-term Debt** (Item 180) even though there may be no specified interest rates or payment due dates.

FINANCIAL RATIOS - A comparison of related pieces of financial and/or utilization data that are usually expressed as a percentage or a fraction. All ratios are calculated to two decimal places.

184. **Current Ratio** - The sum of total current assets, limited use cash, and limited use investments divided by total current liabilities. This ratio shows the dollar amount of current assets per dollar of current liabilities. It is a gross indicator of the hospital's liquidity. Usually a ratio of 2.0 or more indicates a healthy liquidity position.

185. **Days in Accounts Receivable** - Net accounts receivable divided by the following: net patient revenue divided by the number of days in the reporting period. This ratio measures the average number of days it takes the hospital to collect a receivable. It is an excellent indicator of the hospital's credit and collection policies. (See **Note** below.)

186. **Bad Debt Rate** - Provision for bad debts divided by gross patient revenue. This ratio is an indicator of the percentage of patient revenue estimated to be uncollectible due to a patient's unwillingness to pay for all or part of the services rendered.

187. **Long-term Debt to Assets Rate** - Net long-term debt divided by total assets. This ratio indicates the proportion of total assets that is financed by long-term debt.

188. **Net Return on Equity** - Net income divided by equity. This ratio, expressed as a percentage, measures the return on the owner's investment. Caution should be used if the hospital's Long-Term Debt to Assets Rate is high. (See **Note** below.)

189. **Operating Margin** - Net income from operations divided by total operating revenue (net patient revenue plus other operating revenue). This ratio indicates the percentage of net patient revenue which remains as income after operating expenses have been deducted. (See **Note** below.)

190. **Average Age of Plant** - Accumulated depreciation divided by depreciation expense. This ratio indicates the relative age of the fixed assets in use by the hospital. The higher the ratio, the older the fixed assets in use.

191. **Net PPE Per Licensed Bed** - Net property, plant, and equipment (including construction-in-progress) divided by the number of licensed beds. This ratio indicates the dollar value of net fixed assets per licensed bed. Age of the hospital can affect this ratio and should be considered in comparing hospitals.

Note: The formulas for financial ratios 185, 188, and 189 use net patient revenue or net income. For certain public hospitals (county, district, and University of California), these amounts do not reflect any disproportionate share payments provided by SB 855 and/or SB 1255 that were transferred to a related public entity. This may result in a financial ratio which is not comparable. (See **Disproportionate Share Payments for Medi-Cal (SB 855)** (Item 118) and **Disproportionate Share Funds Transferred to Related Entity** (Item 133) for additional information.)

LABOR INFORMATION - Key labor data are reported in Items 192-199, including the number of hospital paid full-time equivalents (FTEs) and the total number of productive hours.

192. **Average Number of Hospital Employees** - The average number of full-time and part-time hospital employees. Excluded are workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel. Hospitals which report zero (0) employees did not report expenses for the cost center (General Accounting) from which these statistics are obtained.

193. **Number of Hospital Paid FTEs** - The number of full-time equivalent employees (FTEs), or the sum of total paid hours (whether worked or not) for all employees divided by 2,080. Excluded are workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel.

194. **Average Number of Nursing Personnel** - The average number full-time and part-time nursing service personnel, including RNs, LVNs, aides, orderlies, and ward clerks. Also includes registry nursing personnel. Hospitals which report zero (0) employees did not report expenses for the cost center (Nursing Administration) from which these statistics are obtained

195. **Total Productive Hours** - Total hours actually worked, including paid time spent attending meetings and educational activities at or away from the hospital. Includes operating and non-operating cost centers. Included are hours for workers who do not receive a paycheck from the hospital's payroll system, such as registry nursing personnel and other temporary personnel. Does not include non-productive hours or "on-call" hours.

196. **Total Non-Productive Hours** - Total paid time-off hours, such as vacation, sick leave, and holiday pay. Includes operating and non-operating cost centers. Excludes Aon-call≅ hours.

197. **Total Paid Hours** - The sum of **Total Productive Hours** (Item 195) and **Total Non-Productive Hours** (Item 196); or total hours paid on the job. Includes operating and non-operating cost centers. Included are hours for workers who do not receive a paycheck from the hospital's payroll system, such as registry nursing personnel and other temporary personnel.

198. **Number of Active Medical Staff** - The number of hospital-based and non-hospital based physicians who are voting members of and can hold office in the Medical Staff organization of the hospital. Includes the Medical Staff classifications of Attending, Associate, and House Staff, but not the classifications of Courtesy and Consulting.

199. **Number of Student FTEs** - The number of FTE residents and fellows. A student FTE is defined as the number of paid residency/fellowship months divided by 12.

PRODUCTIVE HOURS BY EMPLOYEE CLASSIFICATION - Total hours actually worked or on the job by employee classification, which is based on comparable functions and levels of responsibility and complexity. The sum of Items 200-207 equals **Total Productive Hours** (Item 195). (See **Total Productive Hours** for the definition of productive hours.) Includes operating and non-operating cost centers. The eight reported employee classifications are:

200. **Productive Hours Management and Supervision** - Employees included in this classification are primarily involved in the direction, supervision, and coordination of hospital activities. Typical job titles are Administrator, Director, Manager, and Supervisor.

201. **Productive Hours Technical and Specialist** - Employees included in this classification usually perform activities of a creative or complex nature, and are often licensed or registered. Includes such job titles as Technologist, Technician, and Accountant. Lead positions that provide direct supervision to five or more employees are classified as Management and Supervision.

202. **Productive Hours Registered Nurses** - Includes only Registered Nurses (RNs) employed in the performance of direct nursing care to patients. RNs functioning as supervisors or instructors are classified as Management and Supervision or Technical and Specialist, respectively.

203. **Productive Hours Licensed Vocational Nurses** - Includes Licensed Vocational Nurses (LVNs) employed in the performance of direct nursing care to patients. Those LVNs not providing direct nursing care to patients are classified according to assigned duties.

204. **Productive Hours Aides & Orderlies** - This classification includes non-technical personnel employed in the performance of direct nursing care to patients. Examples of job titles include Aides, Orderlies, and Nursing Assistant.

205. **Productive Hours Clerical and Other Administrative** - This classification includes non-technical personnel employed in record keeping, communication, and other administrative-type functions.

206. **Productive Hours Environmental and Food Services** - This classification includes personnel employed in providing the basic needs for food and accommodations. They perform routine work of a non-technical nature. It includes job titles such as Housekeeping Aide, Cook's Helper, Guard, and Maintenance Person.

207. **Productive Hours All Other Classifications** - This classification includes all other employee classifications not reported, such as Physicians (Salaried), Non-Physician Medical Practitioners, and Other Salaries and Wages. The number of physician hours is small because California law only allows public hospitals to employ physicians.

CONTRACTED LABOR HOURS BY CLASSIFICATION - Total hours actually worked or on the job for those individuals who work at the hospital, but are not paid through the hospital's payroll system. (See **Total Productive Hours** (Item 195) for the definition of productive hours.)

208. **Contract Hours Registry Nurses -** This classification includes registry nursing personnel, such as RNs, LVNs, aides, and orderlies, contracted on a temporary basis.

209. **Contract Hours Other Contracted Services** - This classification includes therapists and administrative-type personnel, such as accountants and clerical support, contracted on a temporary basis.

PRODUCTIVE HOURS BY COST CENTER GROUP - Total hours actually worked or on the job by cost center group. The sum of Items 210-217 equals **Total Productive Hours** (Item 195). (See **Total Productive Hours** for the definition of productive hours, and **Operating Expenses by Cost Center Group** (Items 139-148) and **Non-Operating Expenses** (Item 96) for the definition of each cost center group.) Productive hours are reported for eight cost center groups.

210. **Productive Hours Daily Hospital Services**

211. **Productive Hours Ambulatory Services**

PRODUCTIVE HOURS BY COST CENTER GROUP (Con't)

212. **Productive Hours Ancillary Services**

213. **Productive Hours Research and Education**

214. **Productive Hours General Services**

215. **Productive Hours Fiscal Services**

216. **Productive Hours Administrative Services**

217. **Productive Hours Non-Operating Cost Centers**

PAID HOURS BY COST CENTER GROUP - Total hours paid on the job, whether worked or not, by cost center group. Excluded are hours for workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel. The sum of Items 218-225 equals Total Paid Hours (Item 197). (See **Operating Expenses by Cost Center Group** (Items 139-148) and **Non-Operating Expenses** (Item 96) for the definition of each cost center group.) Paid hours are reported for eight cost center groups:

218. **Paid Hours Daily Hospital Services**

219. **Paid Hours Ambulatory Services**

220. **Paid Hours Ancillary Services**

221. **Paid Hours Research and Education**

222. **Paid Hours General Services**

223. **Paid Hours Fiscal Services**

224. **Paid Hours Administrative Services**

225. **Paid Hours Non-Operating Cost Centers**

APPENDIX A

HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

This appendix is a cross-reference between the data items included in the data file and the page-column-line references on the OSHPD Hospital Annual Disclosure Report, the source of most of these data items.

ABBREVIATIONS AND SYMBOLS

When using this cross-reference, please note the following abbreviations and symbols that are being used:

P	Page number	x	Multiply
C	Column number	÷	Divide
L	Line number	=	Equals
+	Add	Σ	Sum of
-	Subtract (spaces before/after sign)	-	Through (no spaces before/after hyphen)

If you would like a copy of the actual Hospital Annual Disclosure Report, please call the Healthcare Information Resource Center at (916) 322-2814.

The first two columns of this appendix reference the same data item number (Item No.) and data field name (Data Item) used throughout this documentation. The third column shows the source of the data, which is usually the page-column-line reference from the Hospital Annual Disclosure Report.

Disclosure Report Information

Item No.	Data Item	Source
1.	OSHPD Facility Number	P0 C1 L2
2.	Hospital DBA Name	OSHPD Master Hospital Information
3.	Report Period Begin Date	P0 C1 L25
4.	Report Period End Date	P0 C1 L26
5.	Days in Report Period	(P0 C1 L26 - P0 C1 L25) + 1
6.	Data Status Indicator	Designated by OSHPD
7.	Independent Audit Indicator	P0 C1 L30 (For RPE on and after 6/30/97)

General Hospital Information

8.	County Number	Based on 4th and 5th digit of OSHPD Facility Number
9.	HSA Number	P1 C1 L20
10.	HFPA Number	OSHPD Master Hospital Information
11.	Type of Control	P1 C2 L5-55
12.	Type of Care	P1 C3 L5-40
13.	Type of Hospital	Designated by OSHPD
14.	Teaching or Small/Rural Hospital	Designated by OSHPD
15.	Phone Number	P0 C1 L4
16.	Street Address	P0 C1 L8
17.	City	P0 C1 L9
18.	Zip Code	P0 C1 L10
19.	Chief Executive Officer	P0 C1 L14
20.	CEO Title	P0 C1 L15
21.	Report Preparer	P0 C1 L16
22.	Hospital Owner	P0 C1 L23
23.	ER Trauma Center Designation	P1 C1 L30
24.	Medicare Provider Number	P0 C1 L7
25.	Medi-Cal Contract Provider Number	P0 C1 L5
26.	Medi-Cal Non-Contract Provider Number	P0 C1 L6

Beds (Excluding Beds in Suspense and Nursery Bassinets)

27.	Licensed Beds (End of Period)	P1 C1 L5
28.	Available Beds (Average)	P1 C1 L10
29.	Staffed Beds (Average)	P1 C1 L15

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Patient (Census) Days by Payer

30.	Patient Days Medicare	P4 C6 L150
31.	Patient Days Medi-Cal	P4 C7 L150
32.	Patient Days County Indigent Programs	P4 C8 L150
33.	Patient Days Other Third Parties	P4 C9 L150
34.	Patient Days Other Payers	P4 C10 L150
35.	Patient Days Total	P4 C4 + C5 L150

Discharges (Excluding Nursery) by Payer

36.	Discharges Medicare	P4 C13 L150
37.	Discharges Medi-Cal	P4 C14 L150
38.	Discharges County Indigent Programs	P4 C15 L150
39.	Discharges Other Third Parties	P4 C16 L150
40.	Discharges Other Payers	P4 C17 L150
41.	Discharges Total	P4 C12 L150

Licensed Beds by Type of Care

42.	Licensed Beds Acute	Σ P4 C1 Ls 5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
43.	Licensed Beds Psychiatric	P4 C1 L25 + L55 + L60 + L110
44.	Licensed Beds Chemical Dependency	P4 C1 L75
45.	Licensed Beds Rehabilitation	P4 C1 L80
46.	Licensed Beds Long-term Care	P4 C1 L100 + L101 + L105 + L115 + L125
47.	Licensed Beds Residential & Other Daily Services	P4 C1 L120 + L145

Patient (Census) Days by Type of Care

48.	Patient Days Acute	Σ P4 C4 + C5 Ls 5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
49.	Patient Days Psychiatric	P4 C4 + C5 L25 + L55 + L60 + L110
50.	Patient Days Chemical Dependency	P4 C4 + C5 L75
51.	Patient Days Rehabilitation	P4 C4 + C5 L80
52.	Patient Days Long-term Care	P4 C4 + C5 L100 + L 101 + L105 + L115 + L125
53.	Patient Days Residential & Other Daily Services	P4 C4 + C5 L120 + L145

Discharges (Excluding Nursery) by Type of Care

54.	Discharges Acute	Σ P4 C12 Ls 5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
55.	Discharges Psychiatric	P4 C12 L25 + L55 + L60 + L110
56.	Discharges Chemical Dependency	P4 C12 L75
57.	Discharges Rehabilitation	P4 C12 L80
58.	Discharges Long-term Care	P4 C12 L100 + L101 + L105 + L115 + L125
59.	Discharges Residential & Other Daily Services	P4 C12 L120 + L145

Occupancy Rate and Average Length of Stay (Approximate) (Calculated to one decimal place.)

60.	Occupancy Rate (Licensed Beds)	[P4 C4 + C5 L150 ÷ (P1 C1 L5 x Days in Report Period)] x 100
61.	Occupancy Rate (Available Beds)	[P4 C4 + C5 L150 ÷ (P1 C1 L10 x Days in Report Period)] x 100
62.	Average Length of Stay (incl. Long-term Care)	P4 C4 + C5 L150 ÷ P 4 C12 L150
63.	Average Length of Stay (excl. Long-term Care)	[P4 C4 + C5 L150 - (L100 + L101 + L105 + L110 + L115 + L120 + L125)] ÷ [P4 C12 L150 - (L100 + L101 + L105 + L110 + L115 + L120 + L125)]

Nursery Information

64.	Nursery Bassinets	P4 C2 L155
65.	Nursery Days	P4 C4 + C5 L155
66.	Nursery Discharges	P4 C12 L155

Outpatient Visits by Payer

67.	Outpatient Visits Medicare	P4 C8 L560
68.	Outpatient Visits Medi-Cal	P4 C9 L560
69.	Outpatient Visits County Indigent Programs	P4 C10 L560
70.	Outpatient Visits Other Third Parties	P4 C11 L560
71.	Outpatient Visits Other Payers	P4 C12 L560
72.	Outpatient Visits Total	P4 C1 L560

Ambulatory and Referred Outpatient Visits

73.	Visits Emergency Room	P4 C1 L160 + L170
74.	Visits Clinic	P4 C1 L175 + L180
75.	Visits Home Health Care	P4 C1 L205
76.	Visits Referred Outpatient	P4 C1 L555

Managed Care Contract Information

77.	Patient Days HMO Contract	P3 C1 L68
78.	Patient Days Other Managed Care Contracts	P3 C1 L69
79.	Outpatient Visits HMO Contract	P3 C2 L68
80.	Outpatient Visits Other Managed Care Contracts	P3 C2 L69
81.	Purchased Inpatient Days	P4 C1 L410

Surgery and Selected Ancillary Information

82. Operating Rooms   P4 C1 L510 + L530 + L540

83. Operating Minutes Inpatient   P4 C7 L185 + L235 + L240

84. Operating Minutes Outpatient   P4 C13 L185 + L235 + L240

85. Surgeries Inpatient   P4 C7 L505 + L515 + L535

86. Surgeries Outpatient   P4 C13 L505 + L515 + L535

87. Cardiac Catheterization Procedures P4 C1 L280

88. CT Scanner Procedures   P4 C1 L325

Income Statement

89. Gross Patient Revenue Total   P8 C1 L30

90. Deductions from Revenue Total   P8 C1 L105

91. Net Patient Revenue Total   P8 C1 L110

92. Other Operating Revenue   P8 C1 L135

93. Total Operating Expenses   P8 C1 L200

94. Net from Operations   P8 C1 L205

95. Non-Operating Revenue   P8.1 C1 L380

96. Non-Operating Expenses   P8.1 C1 L425

97. Provision for Income Taxes   P8 C1 L220 + L225

98. Extraordinary Items   P8 C1 L235 + L240

99. Net Income   P8 C1 L245

Gross Patient Revenue by Revenue Center Group

100. Gross Patient Revenue
        Daily Hospital Services   P8 C1 L5

101. Gross Patient Revenue
        Ambulatory Services   P8 C1 L10

102. Gross Patient Revenue
        Ancillary Services   P8 C1 L15

103. Gross Patient Revenue
        Purchased Inpatient Services   P8 C1 L20

Gross Inpatient Revenue by Payer

104. Gross Inpatient Revenue Medicare   P12 C1 L415

105. Gross Inpatient Revenue Medi-Cal   P12 C5 L415

106. Gross Inpatient Revenue County
        Indigent Programs   P12 C9 L415

107. Gross Inpatient Revenue Other
        Third Parties   P12 C13 L415

108. Gross Inpatient Revenue Other Payers   P12 C17 L415

109. Gross Inpatient Revenue Total   P12 C21 L415

Gross Outpatient Revenue by Payer

110. Gross Outpatient Revenue Medicare   P12 C3 L415

111. Gross Outpatient Revenue Medi-Cal   P12 C7 L415

112. Gross Outpatient Revenue County
        Indigent Programs   P12 C11 L415

113. Gross Outpatient Revenue Other
        Third Parties   P12 C15 L415

114. Gross Outpatient Revenue Other Payers   P12 C19 L415

115. Gross Outpatient Revenue Total   P12 C23 L415

Deductions from Revenue

116. Contractual Adjustments Medicare   P8 C1 L40

117. Contractual Adjustments Medi-Cal P8 C1 L45

118. Disproportionate Share Payments for
          Medi-Cal (SB 855)   P8 C1 L46 (negative amount)

119. Contractual Adjustments County
          Indigent Programs   P8 C1 L50

120. Contractual Adjustments HMO/PPO   P8 C1 L55

121. Capitation Premium Revenue   P8 C1 L56 (negative amount) (For RPE on or after 6/30/97)

122. Contractual Adjustments Other   P8 C1 L60

123. Provision for Bad Debts   P8 C1 L35

124. Charity - Hill-Burton   P8 C1 L65

125. Charity - Other   P8 C1 L70

126. Restricted Donations and Subsidies
          for Indigent Care   P8 C1 L75 (negative amount)

127. All Other Deductions from Revenue   P8 C1 L80 + L85 + L90 + L95 + L100

Net Patient Revenue by Payer

128. Net Patient Revenue Medicare   P12 C1 + C3 L460

129. Net Patient Revenue Medi-Cal   P12 C5 L460

130. Net Patient Revenue County
          Indigent Programs   P12 C9 + C11 L460

131. Net Patient Revenue Other
          Third Parties   P12 C13 + C15 L460

132. Net Patient Revenue Other Payers   P12 C17 + C19 L460

Financial Items - Other

133. Disproportionate Share Funds Transferred
           to Related Public Entity   (P7 C1 L105) x -1

134. Intercompany Transfers   P7 C1 L100

135. Unrestricted Contributions   P8.1 C1 L270

136. Incomes, Gains & Losses
           from Unrestricted Investments   P8.1 C1 L280

137. District Assessment Revenue   P8.1 C1 L305 + L310 + L315 + L320 + L325

138. County Appropriations   P8.1 C1 L335 + L340 + L345

Operating Expenses by Cost Center Group

139. Expenses Daily Hospital Services   P15 C9 L150 + P17 C10 L150

140. Expenses Ambulatory Services   P15 C9 L225 + P17 C10 L225

141. Expenses Ancillary Services   P15 C9 L405 + P17 C10 L405

142. Expenses Purchased Inpatient Services   P17 C10 L410

143. Expenses Research   P16 C9 L10 + P18 C10 L10

144. Expenses Education   P16 C9 L50 + P18 C10 L50

145. Expenses General Services   P18 C10 L150

146. Expenses Fiscal Services   P18 C10 L200

147. Expenses Administrative Services   P16 C9 L300 + P18 C10 L300

148. Expenses Unassigned Costs   P18 C10 L360

Operating Expenses by Natural Classification

149. Expenses Salaries and Wages   P8 C1 L145

150. Expenses Employee Benefits   P8 C1 L150

151. Expenses Physician Professional Fees   P16 C3 L305

Operating Expenses by Natural Classification (Con't)

152. Expenses Other Professional Fees   P8 C1 L155 - P16 C3 L305

153. Expenses Supplies   P8 C1 L160

154. Expenses Purchased Services   P8 C1 L165

155. Expenses Depreciation   P8 C1 L170

156. Expenses Leases and Rentals   P8 C1 L175

157. Expenses Insurance - Hospital &
     Professional Malpractice P18 C10 L315

158. Expenses Interest - Working Capital
     & Other   P18 C10 L330 + L345

159. Expenses All Other   P18 C9 L365 - C9 L315 - L330 - L345

Balance Sheet - Assets

160. Current Assets   P5 C1 L55

161. Assets Whose Use Is Limited   P5 C1 L75

162. Net Property, Plant, and Equipment P5 C1 L200

163. Construction-in-Progress   P5 C1 L205

164. Investments and Other Assets   P5 C1 L235

165. Intangible Assets   P5 C1 L265

166. Total Assets   P5 C1 L270

Balance Sheet - Liabilities and Equity

167. Current Liabilities   P5 C3 L60

168. Deferred Credits   P5 C3 L80

169. Net Long-term Debt   P5 C3 L130

170. Equity   P5 C3 L205

171. Total Liabilities and Equity   P5 C3 L270

Balance Sheet - Other Items

172. Cash   P5 C1 L5

173. Buildings and Improvements   P5 C1 L90

174. Equipment   P5 C1 L100

175. Total Property, Plant and Equipment   P5 C1 L105

176. Accumulated Depreciation   (P5 C1 L195) x -1

177. Mortgages Payable   P5 C3 L85

178. Capitalized Lease Obligations   P5 C3 L100

179. Bonds Payable   P5 C3 L105

180. Total Long-term Debt   P5 C3 L120

181. Current Maturities on Long-term Debt   P5 C3 L5082.

182. Intercompany Receivables
(Current and Non-Current)   P5 C1 L45 + L225

183. Intercompany Payables
(Current and Non-Current)   P5 C3 L45 + L110

Financial Ratios (Rounded to 2 decimal places)

184. Current Ratio   (P5 C1 L55 + L60 + L65) ÷ P5 C3 L60

185. Days in Accounts Receivable   (P5 C1 L15 + L20) ÷ (P8 C1 L110 ÷ Days in Report Period)
Days in Report Period = (P0 C1 L26 - P0 C1 L25) + 1

186. Bad Debt Rate   (P8 C1 L35 ÷ P8 C1 L30) x 100

187. Long-term Debt to Assets Rate   (P5 C3 L130 ÷ P5 C1 L270) x 100

188. Net Return on Equity   (P8 C1 L245÷ P5 C3 L205) x 100

189. Operating Margin   (P8 C1 L205÷ P8 C1 L140) x 100

190. Average Age of Plant   (P5 C1 L195 x -1) ÷ P8 C1 L170

191. Net PPE Per Licensed Bed   (P5 C1 L200 + L205) ÷ P4 C1 L150

Labor Information

192. Average Number of Hospital Employees   P18 C13 L155

193. Number of Hospital Paid FTEs   [(P21 C24 L150 + L225 + L405) + (P22 C24 L10 + L50 + L150 + L200 + L300 + L350 + L370)] ÷ (2,080 ÷ 365) ÷ [(P0 C1 L26 - P0 C1 L25) + 1] (Round to whole number.)

194. Average Number of Nursing Personnel   P18 C13 L260

195. Total Productive Hours   (P21 C22 L150 + L225 + L405) + (P21.1 C5 L150 + L225 + L405) + (P22 C22 L10 + L50 + L150 + L200 + L300 + L350 + L370) + (P22.1 C4 L10 + L50 + L150 + L200 + L300 + L350 + L370)

196. Total Non-Productive Hours   (P21 C23 L150 + L225 + L405) + (P22 C23 L10 + L50 + L150 + L200 + L300 + L350 + L370)

197. Total Paid Hours   (P21 C24 L150 + L225 + L405) + (P21.1 C5 L150 + L225 + L405) + (P22 C24 L10 + L50 + L150 + L200 + L300 + L350 + L370) + (P22.1 C4 L10 + L50 + L150 + L200 + L300 + L350 + L370)

198. Number of Active Medical Staff   P1 C1 + C2 + C3 + C4 + C5 + C6 L320

199. Number of Student FTEs   P1 C7 + C8 L320

Productive Hours by Employee Classification

200. Productive Hours Management
      and Supervision   (P21 C2 L150 + L225 + L405) + (P22 C2 L10 + L50 + L150 + L200 + L300 + L350 + L370)

201. Productive Hours Technical & Specialist   (P21 C4 L150 + L225 + L405) + (P22 C4 L10 + L50 + L150 + L200 + L300 + L350 + L370)

202. Productive Hours Registered Nurses   (P21 C6 L150 + L225 + L405) + (P22 C6 L10 + L50 + L150 + L200 + L300 + L350 + L370)

203. Productive Hours Licensed
      Vocational Nurses   (P21 C8 L150 + L225 + L405) + (P22 C8 L10 + L50 + L150 + L200 + L300 + L350 + L370)

204. Productive Hours Aides and Orderlies   C10 L10 + L50 + L150 + L200 + L300 + L350 + L370)

205. Productive Hours Clerical
      and Other Administrative (P21 C12 L150 + L225 + L405) + (P22 C12 L10 + L50 + L150 + L200 + L300 + L350 + L370)

Productive Hours by Employee Classification

206.	Productive Hours Environmental and Food Services	(P21 C14 L150 + L225 + L405) + (P22 C14 L10 + L50 + L150 + L200 + L300 + L350 + L370)
207.	Productive Hours All Other Classifications	(P21 C16 + C18 + C20 L150 + L225 + L405) + (P22 C16 + C18 + C20 L10 + L50 + L150 + L200 + L300 + L350 + L370)

Contracted Labor Hours by Classification

208.	Contract Hours Registry Nurses	(P21.1 C2 L150 + L225 + L405)
209.	Contract Hours Other Contracted Services	(P21.1 C4 L150 + L225 + L405) + (P22.1 C4 L10 + L50 + L150 + L200 + L300 + L350 + L370)

Productive Hours by Cost Center Group

210.	Productive Hours Daily Hospital Services	P21 C22 L150 + P21.1 C5 L150
211.	Productive Hours Ambulatory Services	P21 C22 L225 + P21.1 C5 L225
212.	Productive Hours Ancillary Services	P21 C22 L405 + P21.1 C5 L405
213.	Productive Hours Research & Education	(P22 C22 L10 + L50) + (P22.1 C4 L10 + L50)
214.	Productive Hours General Services	P22 C22 L150 + P22.1 C4 L150
215.	Productive Hours Fiscal Services	P22 C22 L200 + P22.1 C4 L200
216.	Productive Hours Administrative Services	(P22 C22 L300 + L350) + (P22.1 C4 L300 + L350)
217.	Productive Hours Non-Oper. Cost Ctrs	P22 C22 L370 + P22.1 C24 L370

Paid Hours by Cost Center Group

218.	Paid Hours Daily Hospital Services	P21 C24 L150 + P21.1 C5 L150
219.	Paid Hours Ambulatory Services	P21 C24 L225 + P21.1 C5 L225
220.	Paid Hours Ancillary Services	P21 C24 L405 + P21.1 C5 L405
221.	Paid Hours Research and Education	(P22 C24 L10 + L50) + (P22.1 C4 L10 + L50)

Paid Hours by Cost Center Group (Con't)

222. Paid Hours General Services   P22 C24 L150 + P22.1 C4 L150

223. Paid Hours Fiscal Services   P22 C24 L200 + P22.1 C4 L200

224. Paid Hours Administrative Services (P22 C24 L300 + L350) + (P22.1 C4 L300 + L350)

225. Paid Hours Non-Operating Cost Centers   P22 C24 L370 + P22.1 C4 L370

APPENDIX B

CALCULATIONS AND FORMULAS

OSHPD calculates and publishes various data derived from the Hospital Annual Disclosure Reports. This appendix contains a list of common calculated data items which are not included in the data file, but can be derived by using the data items contained on the file. These calculations can be performed for individual hospitals, or in aggregate by combining the components of each formula for a group of hospitals.

APPENDIX B – CALCULATIONS AND FORMULAS

The data file excludes some of the published calculations that are derived from submitted Hospital Annual Disclosure Reports. The items listed below present many of these calculated items and indicate the names and numbers of the data items referenced in this documentation. A list of these common calculated data items and their related formulas follows:

Utilization Calculations	Formulas

Average Length of Stay (ALOS)
 (approx.) by Payer   Patient (Census) Days by Payer ÷ Discharges by Payer

ALOS Medicare (approx.)   Item 30 ÷ Item 36
ALOS Medi-Cal (approx.)   Item 31 ÷ Item 37
ALOS Co. Indigent Programs (approx.)   Item 32 ÷ Item 38
ALOS Other Third Parties (approx.)   Item 33 ÷ Item 39
ALOS Other Payers (approx.)   Item 34 ÷ Item 40

Note: The above ALOS calculations include long-term care patient days and discharges.

ALOS Acute (approx.)   Item 48 ÷ Item 54
ALOS Psychiatric (approx.)   Item 49 ÷ Item 55
ALOS Chemical Dependency (approx.)   Item 50 ÷ Item 56
ALOS Rehabilitation (approx.)   Item 51 ÷ Item 57
ALOS Long-term Care (approx.)   Item 52 ÷ Item 58
ALOS Nursery (approx.)   Item 65 ÷ Item 66

Note: The ALOS calculations presented above indicate the estimated average period of hospitalization for formally admitted inpatients, and are based on the number of patient (census) days, not discharge days. Nursery days and discharges are excluded from all ALOS calculations, except Nursery ALOS.

Average Daily Census   Patient Days Total (Item 35) ÷ Days in Report Period (Item 5)

Occupancy Rate Staffed Beds   [Patient Days Total (Item 35) ÷ (Staffed Beds (Item 29) x Days in
                                       Report Period (Item 5))] x 100

Occupancy Rate Lic. Acute Beds   [Item 48 ÷ (Item 42 x Item 5)] x 100
Occupancy Rate Lic. Psychiatric Beds   [Item 49 ÷ (Item 43 x Item 5)] x 100
Occupancy Rate Lic. Chemical Dep. Beds [Item 50 ÷ (Item 44 x Item 5)] x 100
Occupancy Rate Lic. Rehabilitation Beds   [Item 51 ÷ (Item 45 x Item 5)] x 100
Occupancy Rate Lic. Long-term Care Beds   [Item 52 ÷ (Item 46 x Item 5)] x 100

Note: The licensed beds used to calculate these occupancy rates are reported by discrete nursing unit and not by license type or by functional use; and exclude licensed beds placed in suspense. Patient days, however, are reported by the type of care provided. As a result, it is possible to calculate an occupancy rate that equals zero or is greater than 100%.

APPENDIX B – CALCULATIONS AND FORMULAS

Utilization Calculations   Formulas

Adjusted Patient Days   [Gross Patient Revenue Total (Item 89) ÷ Gross Inpatient Revenue
                                               Total (Item 109)] x Patient Days Total (Item 35)

Adjusted Patient Days Medicare   [(Item 104 + Item 110) ÷ Item 104] x Item 30
Adjusted Patient Days Medi-Cal   [(Item 105 + Item 111) ÷ Item 105] x Item 31
Adjusted Patient Days County Indigent Prog.   [(Item 106 + Item 112) ÷ Item 106] x Item 32
Adjusted Patient Days Other Third Parties [(Item 107 + Item 113) ÷ Item 107] x Item 33
Adjusted Patient Days Other Payers   [(Item 108 + Item 114) ÷ Item 108] x Item 34

Note: The purpose of "adjusting" the patient days is to recognize outpatient utilization. This is accomplished by dividing total gross revenue by gross inpatient revenue, which will usually result in a factor greater than 1.0, unless there was no gross outpatient revenue. You "adjust" the patient days by multiplying this factor by the number of patient days.

Adjusted Discharges   [Gross Patient Revenue Total (Item 89) ÷ Gross Inpatient Revenue
                                               Total (Item 109)] x Discharges Total (Item 41)

Note: Adjusted Discharges can be used in most calculations where Adjusted Patient Days are used. To calculate Adjusted Discharges by payer category, use the gross patient revenue, gross inpatient revenue, and the number of discharges for that payer category.

Average Minutes Per Surgery   (Operating Minutes Inpatient (Item 83) + Operating Minutes
                                               Outpatient (Item 84)) ÷ (Surgeries Inpatient (Item 85) + Surgeries
                                               Outpatient (Item 86))

Average Minutes Per Inpatient Surgery   Item 83 ÷ Item 85
Average Minutes Per Outpatient Surgery   Item 84 ÷ Item 86

APPENDIX B – CALCULATIONS AND FORMULAS

Financial Calculations	Formulas

Gross Inpatient (I/P) Revenue Per Day   Gross Inpatient Revenue Total (Item 109) ÷ Patient Days Total (Item 35)

Gross I/P Revenue Per Day Medicare   Item 104 ÷ Item 30
Gross I/P Revenue Per Day Medi-Cal   Item 105 ÷ Item 31
Gross I/P Revenue Per Day Co. Indigent Prog.   Item 106 ÷ Item 32
Gross I/P Revenue Per Day Other Third Parties   Item 107 ÷ Item 33
Gross I/P Revenue Per Day Other Payers   Item 108 ÷ Item 34

Gross Inpatient (I/P) Revenue Per Discharge   Gross Inpatient Revenue Total (Item 109)) Discharges Total (Item 41)

Gross I/P Rev Per Discharge Medicare   Item 104 ÷ Item 36
Gross I/P Rev Per Discharge Medi-Cal   Item 105 ÷ Item 37
Gross I/P Rev Per Discharge Co. Indigent Prog.   Item 106 ÷ Item 38
Gross I/P Rev Per Discharge Other Third Parties   Item 107 ÷ Item 39
Gross I/P Rev Per Discharge Other Payers   Item 108 ÷ Item 40

Gross Outpatient (O/P) Revenue Per Visit Total   Gross Outpatient Revenue (Item 115) ÷ Outpatient Visits (Item 72)

Gross O/P Revenue Per Visit Medicare   Item 110 ÷ Item 67
Gross O/P Revenue Per Visit Medi-Cal   Item 111 ÷ Item 68
Gross O/P Revenue Per Visit Co. Indigent Prog.   Item 112 ÷ Item 69
Gross O/P Revenue Per Visit Other Third Parts.   Item 113 ÷ Item 70
Gross O/P Revenue Per Visit Other Payers   Item 114 ÷ Item 71

Net Patient Revenue Per Adjusted (Patient) Day   Net Patient Revenue Total (Item 91) ÷ Adjusted Patient Days [(Item 89÷ Item 109) x Item 35]

Net Rev Per Adjusted Day Medicare   Item 128 ÷ ([(Item 104 + Item 110) ÷ Item 104] x Item 30)
Net Rev Per Adjusted Day Medi-Cal   Item 129 ÷ ([(Item 105 + Item 111) ÷ Item 105] x Item 31)
Net Rev Per Adjusted Day Co. Indigent Prog.   Item 130 ÷ ([(Item 106 + Item 112) ÷ Item 106] x Item 32)
Net Rev Per Adjusted Day Other Third Parties   Item 131 ÷ ([(Item 107 + Item 113) ÷ Item 107] x Item 33)
Net Rev Per Adjusted Day Other Payers   Item 132 ÷ ([(Item 108 + Item 114) ÷ Item 108] x Item 34)

APPENDIX B – CALCULATIONS AND FORMULAS

Financial Calculations   Formulas

Net Inpatient (I/P) Revenue (est.)   (Gross Inpatient Revenue Total (Item 109) ÷ Gross Patient Revenue
                                                    Total (Item 89)) x Net Patient Revenue Total (Item 91)

Net I/P Revenue Medicare (est.)   [Item 104 ÷ (Item 104 + Item 110)] x Item 128
Net I/P Revenue Medi-Cal (est.)   [Item 105 ÷ (Item 105 + Item 111)] x Item 129
Net I/P Revenue Co. Indigent Programs (est.)   [Item 106 ÷ (Item 106 + Item 112)] x Item 130
Net I/P Revenue Other Third Parties (est.)   [Item 107 ÷ (Item 107 + Item 113)] x Item 131
Net I/P Revenue Other Payers (est.)   [Item 108÷ (Item 108 + Item 114)] x Item 132

Note: You can estimate net inpatient revenue per day or per discharge (by payer category or in total) by dividing the
above calculations by the related number of patient days or discharges. For example, to estimate Medicare net inpatient
revenue per day, divide Medicare Net I/P Revenue as calculated above by Patient Days Medicare (Item 30).

Net Outpatient (O/P) Revenue (est.)   (Gross Outpatient Revenue Total (Item 115) ÷ Gross Patient Revenue
                                                    Total (Item 89)) x Net Patient Revenue Total (Item 91)

Net O/P Revenue Medicare (est.)   [Item 110÷ (Item 104 + Item 110)] x Item 128
Net O/P Revenue Medi-Cal (est.)   [Item 111 ÷ (Item 105 + Item 111)] x Item 129
Net O/P Revenue Co. Indigent Programs (est.)   [Item 112 ÷ (Item 106 + Item 112)] x Item 130
Net O/P Revenue Other Third Parties (est.)   [Item 113 ÷ (Item 107 + Item 113)] x Item 131
Net O/P Revenue Other Payers (est.)   [Item 114÷ (Item 108 + Item 114)] x Item 132

Note: You can estimate net outpatient revenue per visit (by payer category or in total) by dividing the above calculations
by the related number of outpatient visits. For example, to estimate Medicare net outpatient revenue per visit, divide
Medicare Net O/P Revenue as calculated above by Outpatient Visits Medicare (Item 67).

Operating Expense Per Adjusted Patient Day   Total Operating Expenses (Item 93) ÷ Adjusted Patient Days [(Item
                                                    89÷ Item 109) x Item 35]

Inpatient (I/P) Operating Expense (est.)   [Gross Inpatient Revenue Total (Item 109) ÷ Gross Patient Revenue
                                                    Total (Item 89)] x Total Operating Expenses (Item 93)

I/P Operating Expense (est.) Per Day   [(Item 109÷ Item 89) x Item 93] ÷ Item 35
I/P Operating Expense (est.) Per Discharge   [(Item 109 ÷ Item 89) x Item 93] ÷ Item 41

Outpatient Operating Expenses (est.)   [Gross Outpatient Revenue Total (Item 115) ÷ Gross Patient
                                                    Revenue Total (Item 89) x Total Operating Expenses (Item 93)

Outpatient Operating Expense (est.) Per Visit   [(Item 115 ÷ Item 89) x Item 93] ÷ Item 72

APPENDIX B – CALCULATIONS AND FORMULAS

Financial Ratios   Formulas

Cost-to-Charge Ratio   (Total Operating Expenses (Item 93) - Other Operating Revenue (Item 92)) ÷ Gross Patient Revenue Total (Item 89)

Profit Margin   [Net Income (Item 99) ÷ (Net Patient Revenue Total (Item 91) + Other Operating Revenue (Item 92) + Non-Operating Revenue (Item 95))] x 100

Interest Expense as a Percentage   (Expenses Interest - Working Capital & Other (Item 158) ÷ Total of
Operating Expense   Operating Expense (Item 93)) x 100

Net Return on Operating Assets   [(Net from Operations (Item 94) + Expenses Interest - Working Capital & Other (Item 158)) ÷ (Current Assets (Item 160) + Net Property, Plant, and Equipment (Item 162))] x 100

Turnover on Operating Assets   (Net Patient Revenue Total (Item 91) + Other Operating Revenue (Item 92)) ÷ (Current Assets (Item 160) + Net Property, Plant, and Equipment (Item 162))

Labor Productivity

Labor Expense Per Adjusted Patient Day   (Expenses Salaries and Wages (Item 149) + Expenses Employee Benefits (Item 150)) ÷ Adjusted Patient Days [(Item 89 ÷ Item 109) x Item 35]

Note: The above calculation excludes the expenses associated with contracted labor, such as registry nursing personnel. These expenses are not reported separately on the Hospital Annual Disclosure Report.

Employee Benefits Percentage   [Expenses Employee Benefits (Item 150) ÷ (Expenses Salaries and Wages (Item 149) + Expenses Employee Benefits (Item 150))] x 100

Non-Productive Hours Percentage   (Total Non-Productive Hours (Item 196) ÷ Total Paid Hours (Item 197)) x 100

FTE Per Adjusted Occupied Bed   (Total Productive Hours (Item 195) ÷ 2,080) ÷ ([Gross Patient Revenue Total (Item 89) ÷ Gross Inpatient Revenue Total (Item 109)] x [Occupancy Rate (Available Beds) (Item 61) x Available Beds (Average) (Item 28)])

Note: The purpose of "adjusting" the occupied beds is to recognize outpatient utilization. This is accomplished by dividing total gross revenue by gross inpatient revenue, which will usually result in a factor greater than 1.0, unless there was no gross outpatient revenue. You "adjust" the occupied beds by multiplying this factor by the number of occupied beds. If the Days in Report Period (Item 5) do not equal 365, multiply Item 5 times 5.7 (2,080÷ 365) instead of using 2,080.

APPENDIX B – CALCULATIONS AND FORMULAS

Labor Productivity	Formulas

Total Hospital Productive FTEs   Total Productive Hours (Item 195) ÷ 2,080

Nursing Registry & Temporary Help FTEs   (Contract Hours Registry Nurses (Item 208) + Contract Hours Other Contracted Services (Item 209)) ÷ 2,080

Nursing Personnel FTEs   (Productive Hours Registered Nurses (Item 202) + Productive Hours Licensed Vocational Nurses (Item 203) + Productive Hours Aides and orderlies (Item 204) + Contract Hours Registered Nurses (Item 208)) ÷ 2,080

Hospital Non-Productive FTEs   Total Non-Productive Hours (Item 196) ÷ 2,080

Note: The above FTE calculations assume a 365-day reporting period. If the Days in Report Period (Item 5) do not equal 365, multiply Item 5 times 5.7 (2,080 ÷ 365) instead of using 2,080.

Productive Hours Per Adjusted (Patient) Day   [Total Productive Hours (Item 195) + Contract Hours Registry Nurses (Item 208) + Contract Hours Other Contracted Services (Item 209)] ÷ Adjusted Patient Days [(Item 89 ÷ Item 109) x Item 35]

Prod. Hours Per Adj. Day Mgmt. & Super.   Item 200 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Tech. & Spec.   Item 201 ÷ [(Item 89÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Registered Nurse   Item 202 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Lic. Voc. Nurse   Item 203 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Aides & Orderlies   Item 204 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Cler. & Other Adm.   Item 205 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Environ. & Food Svc.   Item 206 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day All Other   Item 207 ÷ [(Item 89 ÷ Item 109) x Item 35]

Prod. Hours Per Adj. Day Contract Reg. Nurs.   Item 208 ÷ [(Item 89 ÷ Item 103) x Item 35]
Prod. Hours Per Adj. Day Contract Other   Item 209 ÷ [(Item 89 ÷ Item 103) x Item 35]

Paid Hours Per Adjusted Patient Day   [Total Paid Hours (Item 197) + Contract Hours Registry Nurses (Item 208) + Contract Hours Other Contracted Services (Item 209)] ÷ Adjusted Patient Days [(Item 89 ÷ Item 109) x Item 35]

APPENDIX C

COUNTY - HSA - HFPA CROSS-REFERENCE LIST

This appendix lists in county number and name order the Health Service Area (HSA) numbers, Health Facility Planning Area (HFPA) numbers, and HFPA names that are located in that county. In some instances, the HFPA may cross the boundaries of more than one county.

APPENDIX E - ALPHABETICAL LIST OF DATA ITEMS

Co. No.	County Name	HSA No.	HFPA No.	HFPA Name	Multiple-Counties* (County No.)		
1	ALAMEDA	5	415	BERKELEY			
1	ALAMEDA	5	417	OAKLAND			
1	ALAMEDA	5	419	LIVERMORE			
1	ALAMEDA	5	421	HAYWARD			
2	ALPINE	6	501	JACKSON	2	3	
3	AMADOR	6	501	JACKSON	2	3	
4	BUTTE	1	219	CHICO			
4	BUTTE	1	220	PARADISE			
4	BUTTE	1	221	OROVILLE			
5	CALAVERAS	6	503	SAN ANDREAS			
6	COLUSA	1	225	COLUSA			
7	CONTRA COSTA	5	411	CONCORD			
7	CONTRA COSTA	5	413	RICHMOND			
8	DEL NORTE	1	101	CRESCENT CITY			
9	EL DORADO	2	304	PLACERVILLE			
9	EL DORADO	2	306	SOUTH LAKE TAHOE			
10	FRESNO	9	605	FRESNO			
10	FRESNO	9	607	REEDLEY			
10	FRESNO	9	609	COALINGA			
11	GLENN	1	223	WILLOWS			
12	HUMBOLDT	1	103	HOOPA	12	47	53
12	HUMBOLDT	1	105	EUREKA			
12	HUMBOLDT	1	107	FORTUNA			
12	HUMBOLDT	1	109	GARBERVILLE	12	23	
13	IMPERIAL	14	1424	IMPERIAL COUNTY			
14	INYO	12	1201	SOUTHERN INYO COUNTY			
14	INYO	12	1203	NORTHERN INYO COUNTY			
15	KERN	9	617	BAKERSFIELD			
15	KERN	9	619	KERN RIVER VALLEY			
15	KERN	9	621	RIDGECREST			
15	KERN	9	623	TEHACHAPI			
15	KERN	9	625	TAFT			
16	KINGS	9	615	HANFORD			
17	LAKE	1	115	LAKEPORT			

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APPENDIX E - ALPHABETICAL LIST OF DATA ITEMS

Co. No.	County Name	HSA No.	HFPA No.	HFPA Name	Multiple-Counties* (County No.)	
18	LASSEN	1	210	FALL RIVER MILLS	18	45
18	LASSEN	1	213	SUSANVILLE		
19	LOS ANGELES	11	901	LANCASTER		
19	LOS ANGELES	11	903	SAN FERNANDO		
19	LOS ANGELES	11	905	VAN NUYS		
19	LOS ANGELES	11	907	BURBANK		
19	LOS ANGELES	11	909	GLENDALE		
19	LOS ANGELES	11	911	PASADENA		
19	LOS ANGELES	11	913	WEST SAN GABRIEL		
19	LOS ANGELES	11	915	EAST SAN GABRIEL		
19	LOS ANGELES	11	917	POMONA		
19	LOS ANGELES	11	919	WHITTIER		
19	LOS ANGELES	11	921	DOWNEY/NORWALK		
19	LOS ANGELES	11	923	LYNWOOD		
19	LOS ANGELES	11	925	LOS ANGELES		
19	LOS ANGELES	11	927	SANTA MONICA		
19	LOS ANGELES	11	929	INGLEWOOD		
19	LOS ANGELES	11	931	TORRANCE		
19	LOS ANGELES	11	933	LONG BEACH		
19	LOS ANGELES	11	935	WATTS		
19	LOS ANGELES	11	937	LA CANADA		
20	MADERA	9	601	MADERA		
21	MARIN	4	405	SAN RAFAEL		
22	MARIPOSA	9	603	MARIPOSA		
23	MENDOCINO	1	109	GARBERVILLE	12	23
23	MENDOCINO	1	111	FORT BRAGG		
23	MENDOCINO	1	112	WILLITS		
23	MENDOCINO	1	113	UKIAH		
24	MERCED	6	515	MERCED		
24	MERCED	6	516	TURLOCK	24	50
24	MERCED	6	517	LOS BANOS		
25	MODOC	1	201	ALTURAS		
26	MONO	12	1205	MONO COUNTY		

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Co. No.	County Name	HSA No.	HFPA No.	HFPA Name	Multiple-Counties* (County No.)	
27	MONTEREY	8	705	SALINAS		
27	MONTEREY	8	707	MONTEREY		
27	MONTEREY	8	709	KING CITY		
27	MONTEREY	8	711	WATSONVILLE	27	44
28	NAPA	3	407	NAPA		
29	NEVADA	2	301	NEVADA CITY	29	46
29	NEVADA	2	302	NORTH LAKE TAHOE	29	31
30	ORANGE	13	1011	FULLERTON		
30	ORANGE	13	1012	ANAHEIM		
30	ORANGE	13	1013	BUENA PARK		
30	ORANGE	13	1014	HUNTINGTON BEACH		
30	ORANGE	13	1015	SANTA ANA		
30	ORANGE	13	1016	NEWPORT BEACH		
30	ORANGE	13	1017	SOUTH ORANGE		
31	PLACER	2	302	NORTH LAKE TAHOE	29	31
31	PLACER	2	308	AUBURN		
31	PLACER	2	309	ROSEVILLE	31	34
32	PLUMAS	1	215	QUINCY		
32	PLUMAS	1	217	PORTOLA		
33	RIVERSIDE	12	1101	BLYTHE		
33	RIVERSIDE	12	1103	INDIO		
33	RIVERSIDE	12	1105	PALM SPRINGS		
33	RIVERSIDE	12	1107	BANNING		
33	RIVERSIDE	12	1109	HEMET		
33	RIVERSIDE	12	1111	RIVERSIDE		
34	SACRAMENTO	2	309	ROSEVILLE	31	34
34	SACRAMENTO	2	311	SACRAMENTO	34	57
35	SAN BENITO	8	701	HOLLISTER		

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Co. No.	County Name	HSA No.	HFPA No.	HFPA Name	Multiple-Counties* (County No.)	
36	SAN BERNARDINO	12	1207	WEST END SAN BERNARDINO		
36	SAN BERNARDINO	12	1209	METROPOLITAN SAN BERNARDINO		
36	SAN BERNARDINO	12	1211	VICTOR VALLEY		
36	SAN BERNARDINO	12	1213	BARSTOW		
36	SAN BERNARDINO	12	1214	MORENGO BASIN		
36	SAN BERNARDINO	12	1215	NEEDLES		
36	SAN BERNARDINO	12	1217	BEAR VALLEY		
37	SAN DIEGO	14	1412	INLAND NORTH SAN DIEGO CO.		
37	SAN DIEGO	14	1414	COASTAL NORTH SAN DIEGO CO		
37	SAN DIEGO	14	1416	NORTH SAN DIEGO CITY		
37	SAN DIEGO	14	1418	CENTRAL SAN DIEGO CITY		
37	SAN DIEGO	14	1420	SOUTH SAN DIEGO COUNTY		
37	SAN DIEGO	14	1422	EAST SAN DIEGO COUNTY		
38	SAN FRANCISCO	4	423	SAN FRANCISCO		
39	SAN JOAQUIN	6	505	LODI		
39	SAN JOAQUIN	6	507	STOCKTON		
39	SAN JOAQUIN	6	509	TRACY		
39	SAN JOAQUIN	6	511	MODESTO	39	50
40	SAN LUIS OBISPO	8	801	SAN LUIS OBISPO		
41	SAN MATEO	4	425	DALY CITY		
41	SAN MATEO	4	427	SAN MATEO		
41	SAN MATEO	4	428	REDWOOD CITY		
42	SANTA BARBARA	10	803	SANTA MARIA		
42	SANTA BARBARA	10	805	LOMPOC		
42	SANTA BARBARA	10	807	SANTA BARBARA		
43	SANTA CLARA	7	429	PALO ALTO		
43	SANTA CLARA	7	431	SAN JOSE		
43	SANTA CLARA	7	433	GILROY		
44	SANTA CRUZ	8	703	SANTA CRUZ		
44	SANTA CRUZ	8	711	WATSONVILLE	27	44
45	SHASTA	1	209	REDDING		
45	SHASTA	1	210	FALL RIVER MILLS	18	45
46	SIERRA	2	300	LOYALTON		
46	SIERRA	2	301	NEVADA CITY	29	46

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APPENDIX E - ALPHABETICAL LIST OF DATA ITEMS

Co. No.	County Name	HSA No.	HFPA No.	HFPA Name	Multiple-Counties* (County No.)		
47	SISKIYOU	1	103	HOOPA	12	47	53
47	SISKIYOU	1	203	YREKA			
47	SISKIYOU	1	205	MOUNT SHASTA			
48	SOLANO	3	408	FAIRFIELD			
48	SOLANO	3	409	VALLEJO			
49	SONOMA	3	401	SANTA ROSA			
49	SONOMA	3	403	PETALUMA			
50	STANISLAUS	6	511	MODESTO		39	50
50	STANISLAUS	6	516	TURLOCK		24	50
51	SUTTER	2	227	MARYSVILLE		51	58
52	TEHAMA	1	211	RED BLUFF			
53	TRINITY	1	103	HOOPA	12	47	53
53	TRINITY	1	207	WEAVERVILLE			
54	TULARE	9	608	DINUBA			
54	TULARE	9	611	VISALIA			
54	TULARE	9	613	PORTERVILLE			
55	TUOLUMNE	6	513	SONORA			
56	VENTURA	10	809	VENTURA			
56	VENTURA	10	811	OXNARD			
56	VENTURA	10	813	THOUSAND OAKS			
57	YOLO	2	311	SACRAMENTO		34	57
57	YOLO	2	313	WOODLAND			
58	YUBA	2	227	MARYSVILLE		51	58

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